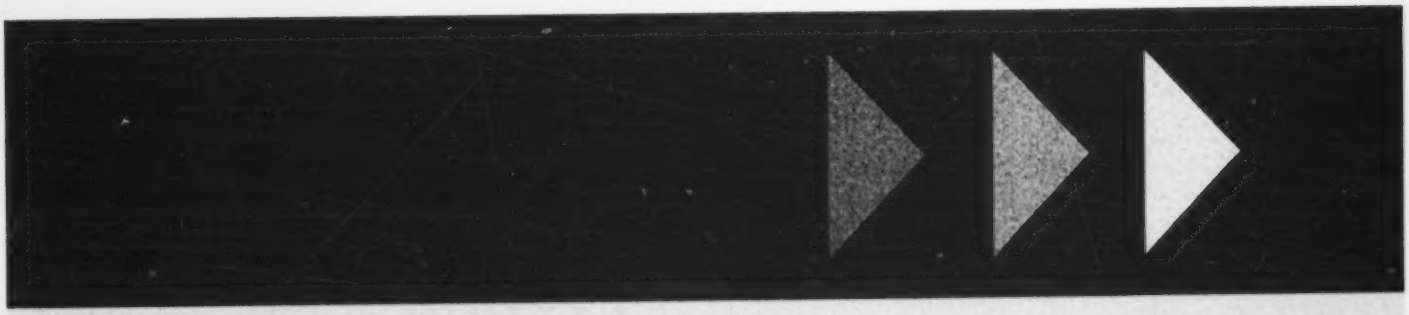
Treasury Board of Canada Secretariat
Secrétariat du Conseil du Trésor du Canada

Guide for the Preparation of 2004-2005 Departmental Performance Reports:

April 2005



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Foreword

"It is Parliament's job to oversee spending and hold the Government to account for results. Parliamentarians rely heavily on reports from the Government to do this. Steps have been taken to improve the presentation of the Estimates documents... Much of the information that Parliament receives about how funds are spent is difficult to use. Trends are difficult to discern. An overall picture of performance is hard to gauge... As part of its efforts to enhance accountability and address the democratic deficit, the Government will consult with parliamentarians in the coming months to develop a blueprint for improved parliamentary reporting ...Through these consultations, the Government will determine how best to provide parliamentarians with more timely and accessible information on program spending and results. These measures will enhance transparency. Canadians will be able to see how their government is performing and better able to participate in public discussions on government directions, programs and operations. "

Strengthening and Modernizing Public Sector Management,
Budget 2005

Reports on plans and priorities (RPPs) and departmental performance reports (DPRs) are departments' primary instruments of accountability to Parliament and, by extension, to Canadians. It is important that they provide clear, concise, balanced, and reliable information about each department's plans to be achieved with the resources entrusted to it and how it performed against those plans. These reports also present an opportunity to engage parliamentarians and Canadians more effectively in a constructive dialogue about the future directions of the government.

Over the years, parliamentarians and Canadians have asked for increased transparency and accountability of government, indicating that the mechanisms and the reports through which government provides Parliament and Canadians with its financial and non-financial information still require improvement. Work on improving reporting has been ongoing and the government renewed its commitment to improve reporting to Parliament in Budget 2005. In collaboration with parliamentarians, the government will develop a blueprint for improved reporting to Parliament to better respond to the need for more transparent, timely, and easy-to-understand planning and performance information.

The government is also investing in systems and developing frameworks to support performance data and reporting. In spring 2004, the Treasury Board of Canada Secretariat (TBS) embarked on a process to modernize its management of government expenditures through the Management, Resources and Results Structure (MRRS) and to overhaul its approach to the collection,

management and reporting of financial and non-financial performance information. The intention of the MRRS is to provide a common, government-wide approach to planning and to managing the relationship between resource expenditures and results, while serving as a stable and enduring foundation for financial and non-financial reporting to Parliament. In providing a standard basis for reporting to citizens and Parliament on the alignment of resources, program activities and results, it reinforces the government's commitment to strengthen public-sector management and accountability. In particular, each department has established a *Program Activity Architecture* (PAA) under the MRRS that provides an inventory of the department's programs and activities and depicts their relationship to the department's strategic outcome(s).

The MRRS also supports the Management Accountability Framework (MAF), which outlines the management expectations for deputy ministers and their executive teams, including the collection of relevant performance information and using this information for decision-making purposes, such as allocation and reallocation decisions. As such, the PAA and related reporting instruments to Parliament are key sources of input to assess departmental management and use of performance information through the MAF process. The MAF supports a comprehensive and coherent accountability regime within government and enables departments and agencies to strengthen their management capacity.

With the implementation of the MRRS across government, the basis for displaying information in the 2005–2006 Estimates documents has shifted from the old Business Lines structure to the new PAA. TBS has also integrated its guidance for the preparation of the 2005–2006 RPPs and DPRs to reinforce the complementarities between the two documents and their reporting requirements, as well as to reflect the change in the reporting basis to the new PAA.

TBS recognizes that this is a major shift in planning and performance reporting practices and that it requires a phased-in approach to full implementation. For that reason, TBS conducted a series of consultations during winter 2004 to assess the readiness of organizations to use their new PAA to report performance in their 2004–2005 DPRs. These consultations indicated that, for many departments, work is still underway to evolve their financial systems and their performance measurement strategies to support their PAA. For these organizations, a full transition to the new management structure will be accomplished only in 2005–2006. Reporting performance in their 2004–2005 DPRs according to their strategic outcomes and former Business Lines structure provides a more consistent basis to reflect progress against their 2004–2005 RPP commitments.

TBS' consultations also found that a number of other departments have accomplished sufficient progress in managing and reporting against their new PAA in 2004–2005 to permit them to use that structure as the basis for reporting on their performance in their 2004–2005 DPRs. For this reason, the guidelines for 2004–2005 DPRs provide flexibility for these organizations to report their performance using their PAA, as long as they remain consistent in reporting against their 2004–2005 RPP commitments, as well as with respect to the 2004–2005 Estimates and Public Accounts.

Finally, it is also important for departmental performance reports to demonstrate to Parliament how federal organizations' activities, outputs and outcomes contribute to the betterment of Canada as a whole. In this respect, TBS's annual report, *Canada's Performance*, is designed to improve reporting to Parliament by providing a whole-of-government view on federal spending and results in key areas of federal responsibility.

Canada's Performance maps all departmental strategic outcomes to Government of Canada outcomes in the report with links to program-level resources and results information found in RPPs and DPRs. This mapping enables parliamentarians and Canadians to see how departments and agencies are working together toward shared outcomes. Therefore, the "Overview" section of every DPR should include a discussion of how departmental strategic outcomes are aligned with Government of Canada outcomes. Before finalizing your alignment, you can contact your TBS analyst responsible for Canada's Performance to ensure that changes were not made to 2004 version of the report.

What's New

The purpose of the 2004–2005 DPRs is to provide parliamentarians with a report on results and commitments that are set out in 2004–2005 RPPs and to close the Estimates reporting cycle for fiscal year 2004–2005. Parliamentarians may use these documents to determine if departments and agencies are performing as anticipated, as well as a basis to review departmental programs, services or priorities as necessary. To support and facilitate parliamentarians' review and scrutiny of Estimates, it is important that DPRs complete the reporting cycle in a consistent manner with information displayed previously in 2004–2005 Main Estimates, RPPs, and Public Accounts. In this respect, the basis for reporting in your 2004–2005 DPR should be as per your departmental strategic outcome(s) and Business Lines.

However, the 2004–2005 fiscal year was marked by many TBS-led initiatives that influence how government gathers and reports expenditure and performance information. With the implementation of the MRRS, the basis for reporting and displaying information in Estimates has shifted from the old Business Lines structure to the new PAA, starting with documents prepared for 2005–2006. Departments' efforts to develop and populate their PAAs have been considerable in the past year and progress on performance information captured by the TBS Expenditures Management Information System is ongoing. As a result, some organizations have moved forward in 2004–2005 to managing and reporting against their PAAs one year earlier than the original MRRS requirement. In such cases, departments are required to provide a crosswalk with explanations in their 2004–2005 DPRs to demonstrate in a clear and concise manner the changes in their reporting structure and to ensure consistency in the financial tables with amounts displayed in the 2004–2005 Estimates and Public Accounts.

Finally, TBS also re-designed and integrated its guidance for the preparation of the 2005–2006 RPPs and DPRs to reflect the new PAA provided under the MRRS and to reinforce the complementarities between the two documents and their reporting requirements. As departments are already familiar with the new design of the 2005–2006 guidelines since they used them for the preparation of their 2005–2006 RPP, the 2004–2005 DPR guidance adopted its new layout with a focus on the requirement to complete the reporting cycle in a manner consistent with how information is displayed in the 2004–2005 Estimates and Public Accounts.

As a result of the changes mentioned above, the reporting guidance and requirements for the 2004–2005 DPRs have been updated to include the following:

1. The formulation of the reporting principles currently guiding the preparation of both the RPPs and the DPRs. It is important that items identified under each principle be considered and applied in the preparation of the performance reports. The principles are meant to support departments in meeting the information needs of parliamentarians and Canadians and in providing them with effective performance reports. The reporting principles are as follows:

   - Focus on the benefits for Canadians and explain the critical aspects of planning and performance, and set them in context.
   - Present credible, reliable and balanced information.
   - Associate performance with plans, priorities, and expected results; explain changes and apply lessons learned.
   - Link resources to results.

2. In support of the reporting principles, a new section under "Effective Public Reporting and Reporting Principles" is added to remind departments of the fundamental questions parliamentarians have in mind when reviewing departmental information.
3. A section recommending how to structure the DPR is added to help the readers of the DPR to locate similar information, in the same sections, across all reports.
4. A requirement to indicate clearly at the beginning of the performance report the basis for reporting performance and information in the financial tables. For departments that have advanced enough during the fiscal year to manage and report against their new PAA, a crosswalk and explanations must be included to demonstrate in a clear and concise manner the changes in their reporting structure (including vs. RPP commitments), as well as to ensure consistency with financial information displayed in the 2004–2005 Estimates and Public Accounts.
5. A reminder to departments and agencies that their deputy minister (or deputy head) must sign the Management Representation Statement.
6. Updated format and instructions for the financial tables, mostly to facilitate comparison with information reported in the RPP.

7. Additional instructions for departmental corporations and agents of Parliament that are required to include their financial statements in their DPR. This includes the provision of a certification to ensure that the material submitted to TBS for printing and electronic posting is consistent with the material audited by the representative of the Auditor General (see Table 16).

8. Updated format and instructions for templates supporting reporting on government-wide initiatives, policy or statutory requirements, in particular, for the following:

   (a) **User Fees** (see Templates 10-A and 10-B): The *User Fees Act* (UFA) having now been in effect for a full year, parliamentarians, stakeholders, and the public are expecting enhanced departmental reporting in regards to fullness and clarity of required information under the Act. Section 7 of the UFA establishes the reporting requirements that continue to be in effect for this reporting exercise. Template 10–A is offered to provide departments with a vehicle for meeting UFA reporting requirements.

   Also, additional user fee reporting requirements for 2004–2005 result from Treasury Board's November 29, 2004, approval of the *Policy on Service Standards for External Fees*. A second template relating to user fees (see Template 10–B) is now included in these guidelines.

   (b) **Service Improvement Initiative (SII)** (see Table 21):

   Departments that have been identified as having significant service delivery activities with Canadians under the Service Improvement Initiative are required to use their DPR to specify the activities, targets, and achievements that are moving the government toward the 10 per cent target increase in client satisfaction.

   Also, as SII sunsets in 2005, TBS is requesting that, in addition to the annual reporting, these departments and agencies provide a progress report covering the five-year period of the initiative. The focus here is on client-satisfaction survey results, the development of and performance against service standards, as well as the extension of service improvement activity to additional service offerings over the five-year period.

   (c) **Travel Policies** (see Table 23)

   This year, the Travel Policies templates have been modified to clarify reporting requirements on travel policies. All organizations are required to complete them.

9. A requirement[1] that departments include a short summary of parliamentary committee reports pertaining to their organization's work for the fiscal year under review (see Table 17). Departments are to report on their progress in meeting the commitments identified in their responses to committee reports. Table 17 also requires the inclusion of summary information with respect to recommendations made by the Auditor General during the fiscal year, as well as the listing of audits and evaluations conducted in 2004–2005. As appropriate, departments should reference significant findings from these reports in their DPR and indicate how they impacted their course of actions to improve results.

10. A requirement to clearly indicate in the performance discussion and in the financial tables the impact of significant resource reallocations that were undertaken by the department during the fiscal year (see notes under each financial table about the importance of explaining variance).

11. A requirement that each DPR provides, in its "Overview" section, a discussion on how departmental strategic outcomes are aligned to Government of Canada outcomes as found in *Canada's Performance*.[2]

Finally, templates are being offered on the TBS Web site to reduce departmental workload and ensure that the proper structure is followed. The use of these templates is not mandatory. Once selected, the templates can be uploaded onto your computer in MSWord or WordPerfect and departments can then fill in the appropriate sections. Make sure to **delete any unnecessary tables, information, or instructions,** as well as making any appropriate adjustments to meet the reporting needs of the department.

1. This requirement is in response to the recommendations outlined in the *Sixth Report of the Standing Committee on Government Operations and Estimates* released in September 2003.
2. Before finalizing their alignment, departments should contact the TBS analyst responsible for *Canada's Performance* to ensure that changes were not made to the 2004 version of the report. See the contact list at the end of this guide.

Introduction

This guide is designed to provide assistance to departments and agencies in the preparation of their 2004–2005 Departmental Performance Reports (DPR).

The guide is divided into eight distinct parts:

1. Forward
2. What's New
3. Introduction
4. Effective Public Reporting
5. DPR Document Structure:
   - Section I – Overview
   - Section II – Analysis of Performance by Strategic Outcome
   - Section III – Supplementary Information
   - Section IV – Other Items of Interest
6. General Information
7. Electronic Reporting
8. Contact List

It is suggested that your DPR follow the same structure outlined in the *DPR Document Structures* section. This will ensure that the reader can find the same type of information in the same sections across all DPR documents.

In order to assist departments in maintaining that structure, TBS is providing a suite of templates for DPR documents. The use of these templates is not mandatory. The templates can be uploaded onto your computer in MSWord or WordPerfect and departments can then fill in the appropriate sections. **Make sure to delete any unnecessary tables, text, or instructions and make any appropriate adjustments to meet the reporting needs of the department.**

At any time should further assistance be required regarding the terminology being used in this document, a lexicon can be located at http://www.tbs-sct.gc.ca/rma/lex-lex_e.asp.

For all other types of assistance or if you would like to pass along comments please direct your request to the appropriate individual on the contact list at the end of this guide.

Effective Public Reporting and Reporting Principles

What is it?

Effective public reporting ensures that the public is provided with timely, accurate, clear, objective and complete information about government policies, programs, services and initiatives. In the Canadian system of parliamentary democracy and responsible government, the government has a duty to explain its policies and decisions, to inform Canadians of its national priorities and demonstrate how they will benefit. Information is necessary for Canadians – individually or through representative groups or Members of Parliament – to participate actively and meaningfully in the democratic process.

RPPs and DPRs are primary instruments of **accountability to Parliament**. They are planning and performance documents written by each department and as such, reflect the responsibility of ministers and their organizations to explain to Parliament their plans and expected results and account for the assessment of performance achieved. Explaining how the expected results are to be achieved and the means used to achieve them provides a basis for confidence in the government's stewardship of public resources.

What are Effective RPP/DPR Reports?

For the RPP to be an effective public planning report, it must provide clear and concise information on plans, priorities, expected results and resources over a three-year planning period.

For the DPR to be an effective public performance report, it must provide clear, concise and balanced information on what has been achieved with respect to plans, priorities, expected results and resources originally identified in the RPP. DPRs report on the most recently completed fiscal year.

Accordingly, both documents must:

- Provide complete and credible information on a department's financial and non-financial status;
- Demonstrate value for money and sound management;
- Reflect a department's internal planning and performance measurement systems[3]; and
- Provide the foundation for dialogue between Canadians and their government;

3. These systems should be based on and be consistent with the PAA for an organization that is already using its PAA as a basis for reporting in its 2004–2005 DPR.

The two documents complement each other, first by reporting on plans and expected results, and then by reporting on actual results and accomplishments. They should provide enough information to demonstrate how resources and activities, as well as programs and services, logically support the achievement of strategic outcomes. The knowledge gained from the performance reporting exercise should be applied to the next set of plans as a means of ensuring that the department has learned from its experiences.

Who is it for?

The target audience for planning and performance reports consists mainly of parliamentarians who rely on these reports to perform their role of holding the government to account for the public funds entrusted to them. Parliamentarians need reports that respond directly to their key questions, provide high quality information, and are expressed in ways that enable them to easily absorb the information. While a wide-range of other audiences use these reports, their needs can also be met by reports that fully meet the same requirements of parliamentarians. Both reports must logically demonstrate to both parliamentarians and Canadians how departmental achievements will make a difference in their lives.

How does it work?

Through its reporting guidance for RPP and DPRs, the Treasury Board Secretariat seeks to ensure that each department can present to Parliament a coherent and effective picture of its three-year plan and associated performance.

Reports on Plans and Priorities (RPPs) provide planned spending information on a strategic outcome (and program-activity basis as per the PAA, if applicable) and describe departmental priorities, expected results and the associated resource requirements covering a three-year period.

Departmental Performance Reports (DPRs) provide accounts of accomplishments and results achieved in the most recently completed fiscal year against the performance expectations as set out in the corresponding RPP and explain the progress made towards the department's strategic outcomes.

Principles for Effective Reporting to Parliament

Over the last decade, reporting principles have been suggested to departments and agencies to assist them in the development of their reports to Parliament. These principles have evolved based on experience, the needs of federal departments and agencies, as well as consultations with parliamentarians, the Office of the Auditor General and the CCAF-FCVI Inc.

The Secretariat is proposing the following set of integrated reporting principles as the basis for preparing RPPs and DPRs. These revised principles reflect all key elements highlighted in previous TBS guidance. They have been integrated to reflect the complementarities of the RPP and DPR documents. Taken together, they show the link between plans, performance and achievements, and they demonstrate departmental commitments to managing for results. Fundamentally, the content of these reports should be **relevant, reliable, balanced and comparable** to provide parliamentarians and Canadians with a comprehensive and effective picture of the government's plans and use of taxpayer's money.

The reporting principles are intended to support departments in fulfilling their reporting responsibilities without being overly prescriptive. It is important, however, that the principles be applied in each report. With careful adherence to them, RPPs and DPRs will be valuable tools for departments, Parliamentarians and Canadians alike. It is anticipated that these reporting principles will continue to evolve through time to further support improvements.

Principle 1: Focus on the benefits for Canadians and explain the critical aspects of planning and performance, and set them in context

Information in a RPP and a DPR should be relevant to members of Parliament and to Canadians. The reports should provide a comprehensive but succinct picture of the department's endeavors and accomplishments over the reporting period. They should help parliamentarians bring government to account for voted appropriations and engage in an ongoing dialogue around the setting of government priorities and the allocation of resources.

- There should be a focus on outcomes and how your organization contributes to them through its program activities (if applicable, key programs and services and their expected results as per the PAA) and how they support progress towards strategic outcomes that directly benefit Canadians and Canadian society. There should also be an indication of how your organization's outcomes relate or contribute to the government's broader priorities as established by the Speech from the Throne or the budget.
- The information reported should be straightforward, flow logically across key reporting elements (i.e. priorities, program activities, and their expected/actual results, targets) and explain how they support or ultimately contribute to strategic outcomes;
- The operating environment and the strategic context of the department for the reporting period should be well described. Internal and external challenges, risks and opportunities (including capacity considerations) should be identified at the departmental level along with an explanation of how these will affect your plans and performance and be addressed in the delivery of program activities and/or key programs and services;

- Important horizontal linkages and involvement in government-wide initiatives[4] should be identified and their implications surrounding planning and performance should be explained;
- The principal mechanisms by which programs and services are delivered to Canadians e.g., policies, programs, regulations, grants, public participation, advocacy, etc., should be highlighted. The methods to achieve performance should be employed with propriety, sound stewardship of resources and fair treatment of people. This should be demonstrated in both the planning and performance reports;
- In response to the recommendations outlined in the *6th Report of the Standing Committee on Government Operations and Estimates (September 2003)*, both the RPP and DPR reports should include a short summary of parliamentary committee reports that pertain to the department's work, along with a link or reference to more information. In addition departments are to summarize important recommendations made by the Auditor General and reference significant findings from any internal or external audits or evaluations.

Principle 2: Present Credible, Reliable and Balanced Information

Readers should be confident of the validity and reliability of the information presented in RPP and DPR documents.

In particular, it is important that a coherent and balanced picture on performance be presented in DPR. This requires the department to acknowledge where performance did not meet expectations and provide the necessary explanations as to why. Readiness to acknowledge performance that did not meet expectations shows an ability to adapt, which should be reflected in following RPPs.

- Information and departmental structures presented in the reports should be consistent with the organization's business lines (or, when applicable, Management Resources and Results Structure (MRRS), specifically the Program Activity Architecture (PAA) component).
- Expected results and performance indicators should be drawn from internal departmental management systems used for planning, budgeting, and measuring performance (and, when applicable, should be the same as those used in the PAA).
- Both positive and negative aspects of performance should be reported and explanations on how the organization uses results to make adjustments and to continue progress towards its Strategic Outcomes should be provided;

4. This may consist of but is not limited to: Government On-Line (GOL); Service Improvement Initiative; Social Union Framework (SUFA); etc.

- Changes in plans, priorities, resource allocation and adapting to lessons learned should be explained, as well as ways it might affect measuring and reporting on performance;
- Financial tables should be accurate and thorough as they link to the financial appropriations given to departments. They are essential components of accountability to Parliament;
- There should be confidence in the methodology and data used to substantiate reported performance results. Use baseline and comparative information to help readers better understand departmental information and to allow them to arrive at a realistic assessment of the department's performance. Indicate the source of the information, especially if graphs or tables are presented. Use factual and/or independently verifiable information such as those from audits or evaluations of programs, policies, or initiatives. The DPR should clearly summarize and reference information from the evaluations and include electronic links to these reports;
- Do not take for granted that the reader fully understands all the issues involved or the workings of the department. Instead, supply the information required for such understanding. To avoid overloading the reports, this information can be provided by using links to departmental publications or to the departmental web site.

Principle 3: Associate Performance with Plans, Priorities and Expected Results, Explain Changes and Apply Lessons Learned

Information in an RPP and a DPR should facilitate comparisons between reports and over time.

- Planning information (strategic outcomes, priorities, program activities, expected results and resources) should lay the foundation for departments to report on in their performance document;
- Performance information should compare past expectations and commitments from the previous RPP to actual results and resources and apply that knowledge to the next planning document. Revising and improving plans is an indication of sound management practices. Departmental plans are expected to change in response to changing environment or further to lessons learned from past performance. Departments may also compare their performance with baseline information and that of similar organizations to help understand the significance of results achieved;
- Reporting should be consistent from year to year. If the basis for comparison changes (i.e. internal reallocations, shift in priorities), the reasons for and the amendments should be explained in both reports and made clear to the reader.

Principle 4: Link Resources to Results

At the most basic level, accountability means explaining what has been accomplished with the resources entrusted to a department. Planned and actual spending should be outlined in sufficient detail for the reader to understand the linkages between program activities; expected and actual results; and the resources available in support of the department's priorities and strategic outcomes.

The linkage between financial and non-financial information is key in ensuring meaningful reporting to Parliament. It is important to demonstrate that the resources are being used efficiently and effectively and that the quantity of resources expended corresponds to the departmental priorities being pursued and the outcomes being achieved.

In particular,

- Explain significant internal reallocations to meet emerging internal priorities or higher government priorities, or to better sustain progress toward the achievement of the strategic outcomes (i.e. amounts and areas affected, including both the source of funds for the reallocation and the program or initiative that received the funding). Appropriate references should also be made in the financial tables.

Departments and agencies whose non-statutory programs were reviewed, as part of the expenditure management review exercise should address the findings of these reviews in their report and the effect it will have on their operations.

Addressing Parliamentarians' Needs

In preparing RPPs and DPRs, it should be kept in mind that the core interests of parliamentarians may direct their attention to high-level questions about priorities and the value of existing strategic outcomes or very specific questions about individual programs or services.

Regardless of where interest is focused, reported information on planning and performance should provide answers to four fundamental questions:

- What is it? (For example, a short description of the program or services, its development, its allocated resources, location where it is delivered if appropriate, etc.)
- Why is the department doing it? (For example, link to enduring benefits to Canadians, identification of the actual needs, etc.)

- For the DPR, is it succeeding? (For example, provide a discussion of results, operational choices that have been made, outputs, and short-term outcomes achieved in the context of strategic outcomes, comparison to baseline information.)
- Is the cost acceptable? (For example, provide information on planned or current cost, resource history, etc.)

These questions provide the foundation consistently required for information provided in RPPs and DPRs, either directly or through the provision of specific links to departmental Web sites. They support the reporting principles presented above. They are a summary of the information base that guides parliamentarians to assess planning and performance, help them develop questions, and decide when further investigation is warranted.

DPR Document Structure

Because some consistency of formatting is useful, TBS recommends organizing the DPR according to the general sections and components listed below. This will also allow readers to find similar types of information in the same sections, no matter which document they are

Section I – Overview
• Minister's Message
• Management Representation Statement
• Summary Information
• Overall Departmental Performance
Section II – Analysis by Strategic Outcome
• Detailed Analysis of Performance
Section III – Supplementary Information
• Organizational Information
• Consists of various tables and templates related to the department's financial information and requirements under various government management policies, initiatives or statutes.
Section IV – Other Items of Interest
Section V – Index

Section I – Overview – Mandatory Requirement

The Overview section is designed to provide the reader with a high level understanding of:

- the department's *raison d'être*;
- the department's overall performance for the most recent fiscal year in relationship to strategic outcomes and previous RPP commitments;
- the basis for reporting in the DPR (i.e. the department's strategic outcomes and Business Lines or PAA).

Minister's Message

The Minister's message should summarize the department's performance against the plans and the priorities outlined in the RPP and highlight how the department contributed to government-wide objectives.

The message is to be limited to one or two pages in length and must be signed by the Minister[5].

In the case of agencies that operate at "arms-length", this message may originate from the Agency Head rather than the Minister. However, the Minister must sign the covering page.

Management Representation Statement

The **deputy minister (or deputy head) must sign** the Management Representation Statement.

The deputy minister signs this attestation to reinforce the department's commitment to present consistent, comprehensive, balanced, and accurate information to Parliament by:

- adhering to the reporting principles and requirements outlined in TBS guidance;
- reporting based on the department's accountability structure (as reflected either by the structure of the department's Business Lines or its MRRS);
- providing a basis of accountability for the results pursued or achieved with the resources and authorities entrusted to it; and
- reporting finances based on approved numbers from the Estimates and the Public Accounts in the DPR.

5. For reproduction purposes, the Minister should sign the document using black ink.

Summary Information

In the DPR, the summary information on performance must be displayed in table format and is designed to provide parliamentarians with a quick view of:

- the department's *raison d'être* (as appropriate, include the vision, mission, and/or mandate) and an explanation as to why the department exists and how it benefits Canadians through its strategic outcomes;
- the total financial and human resources the department manages; and
- planned and actual resources, and results achieved in relationship to the department's strategic outcomes, priorities, and commitments presented in its 2004–2005 RPP.

Similarly to last year's guidance for the 2003–2004 DPRs, this table follows a report card approach to summarize the department's performance in relationship to its strategic outcomes and the priorities set out in the RPP. For each priority and/or commitment, there should be a brief explanation of the key expected results supporting it with an indication of whether the performance expectations have been met, not met, or exceeded. Where appropriate, the table should also include a reference to the section in the report or to the department's Web site containing more detailed information on actual performance.

If there was a significant change to the department's plans, priorities, or commitments, it should be briefly signaled in the table and more explanations for these changes should be provided in the section of the report detailing the departmental performance, as well as in the relevant financial tables.

Sample—Summary Information:

Raison d'être—Insert the departmental vision, mission, and/or mandate and explain how the department benefits Canadians and/or Canadian society (i.e. strategic outcomes).

Total Financial Resources for the Department

Planned Spending	Total Authorities	Actual Spending
Information inserted from RPP	Insert total authorities received from the Treasury Board during the fiscal year.	Insert what is or will be printed in the Public Accounts.

Total Human Resources for the department

Planned	Actual	Difference
Information inserted from the RPP	Insert the department's actual human resource complement.	Insert the difference between planned and actual human resources.

Summary of Performance in Relationship to Departmental Strategic Outcomes, Priorities and Commitments

Strategic Outcomes	2004–2005 Priorities/ Commitments	Type	Planned Spending	Actual Spending	Expected Results and Current Status
Strategic Outcome #1	**Priority #1**	Required *	Planned Spending as per the RPP.	The same resource allocation method used in the RPP for Planned Spending must be applied to estimate the Actual Spending.	Required **
	Priority #2	Required *			Required **
Strategic Outcome #2	**Priority #3**	Required *			Required **
	Priority #4	Required *			Required **
	Priority #5	Required *			Required **

* The priority types should be the same as those displayed in the previous RPP, i.e. "new," "ongoing," or "previously committed" (i.e. meaning it was reported in a previous RPP or DPR).

** Indicate expected results and their current status as related to priorities and commitments identified in the 2004-2005 RPPs (e.g. for status: "successfully met"; "not met"; "exceeded").

All priorities and commitments listed in this table must correspond to those identified in the 2004–2005 RPP.

Overall Departmental Performance

The table presenting the summary information must be followed by a narrative section giving an overall description of the departmental performance for 2004–2005. All key elements presented in the summary table should be explained in relation to the department's performance for 2004-2005.

Departments must also indicate clearly if the departmental performance and the financial tables will be presented using the framework provided under the departmental strategic outcomes and Business Lines or if the department will be using its new PAA. In the latter case, departments are required to provide a crosswalk and explanations in their DPRs to demonstrate in a clear and concise manner the changes in their reporting structure and to ensure consistency in their financial tables with amounts displayed in the 2004–2005 Estimates and Public Accounts.

Also, to better explain the department's overall performance, it is recommended to set the stage for the reader by explaining the department's *operating environment* and *context* that have affected the department's performance for 2004–2005.

The *operating environment* explains the conditions under which a department manages itself on a day-to-day basis. In some cases, it may be necessary to explain major program delivery mechanisms that impact on the department's working environment, as follows:

- The department's main activities largely consist of funding external organizations and/or individuals through grants, contributions and/or other transfer payments and, as a result, must adhere to the terms and conditions of those grants or contributions.
- The department may be managed through the use of a revolving fund.
- The department may have authority to spend revenue received during the year (net voting), etc.

Part of the departmental *context* are the internal and external factors that can affect a department's performance or the delivery of its programs and services. These may include but are not restricted to:

- internal restructuring;
- changing economic, technological, social, or political conditions;
- new or changing policies or government-wide priorities;
- reliance or dependence on key partners, clients, or stakeholders;
- recommendations made by parliamentary committees or the Auditor General (see Table 17 of these guidelines); and
- changes in patterns of demand for goods and services.

It is important to discuss the risks, challenges, and opportunities associated with these factors and how they impact the department. This section might also include a brief environmental scan highlighting relevant statistics, societal indicators and horizontal linkages (or external partners) that have affected performance. In particular, if there are any major changes to the plans or the priorities from the previous RPP, the DPR should provide an explanation for those changes, lessons learned, and how these will affect future plans.

Finally, the description of the departmental context must also include a discussion on how departmental strategic outcomes are aligned with Government of Canada outcomes found in *Canada's Performance*. Before finalizing their alignment to Government of Canada outcomes found in Canada's Performance, departments should contact the TBS analyst responsible for *Canada's Performance* to ensure that changes were not made to the 2004 version of the report (see the contact list at the end of this guide).

Section II – Analysis of Performance by Strategic Outcome – Mandatory Requirement

This section is designed to allow departments to provide detailed performance information against the plans and priorities set out in the RPP and as they relate to the department's strategic outcomes. This section should reflect, relate to, and be consistent with elements presented in the Summary Information table presented in your "Overview" section.

Also, when drafting the content of this section, departments should be sure to apply the reporting principles presented earlier in this guidance. With close adherence to these principles, it is expected that information needs of parliamentarians and Canadians will be met.

This year, because of the transition to the new PAA, two approaches are proposed to structure the reporting of departmental performance:

1. For organizations reporting according to their Strategic Outcomes and Business Lines:

At the beginning of each performance discussion, it may be useful to provide a logic model for each strategic outcome to explain the key elements supporting the departmental performance. In discussing strategic outcomes, departments need to demonstrate how their programs, services, outputs, results and resources contribute to them. To facilitate the provision of this information, we are suggesting using the template provided below or to modify it, as necessary, to better adapt it to the results structure of the organization.

Each template should be kept as short as possible. Where additional information is required, provide links to the department's Web site or the appropriate section in the report. Taken together, all the information provided under your strategic outcomes should reflect the mandate of the organization and reflect how it operates and manages its programs and services.

Strategic Outcome
• Identify the strategic outcome. • Provide a brief description of what the department is looking to accomplish under this strategic outcome and why it is important to Canadians. • Provide the overall resource allocations to this strategic outcome: planned spending, total authorities received, and actual spending for 2004–2005. Also indicate the associated FTEs.
Expected Results: **Intermediate Outcomes** • Identify the intermediate outcomes expected to lead up to your strategic outcome (when available, provided related resources information). **Immediate Outcomes** • Identify the immediate outcomes expected to lead up to your strategic outcome (when available, provide related resources). Because strategic outcomes are high-level outcomes to which a department contributes and for which clear attribution for results is difficult to demonstrate, providing immediate and intermediate outcomes will help the reader understand the relationship between departmental activities, outputs, and the strategic outcomes.
Plans, priorities and commitments • Identify plans, priorities and related commitments to this strategic outcome, along with their corresponding planned spending, total authorities received, and actual spending for 2004–2005. • Changes to plans, priorities, or previous commitments should be explained.
Program, resources, and results linkages • Identify key programs or services that contribute to this strategic outcome and explain how they relate to results achieved. As appropriate, report on results against targets. Describe strategies to be used for producing better results in the future. • For each key program or service described, identify the planned spending, total authorities received, and actual spending for the fiscal year covered by the DPR.

Complete this section and the template by providing explanations for the elements presented above, including their interrelationships, the results achieved and the measures used (including indicators, data sources, targets, etc). It is also recommended to explain how the performance information presented will be used to make decisions about improving departmental results in future years and to continue progress towards strategic outcomes. Both positive and negative aspects of performance should be reported.

2. For organization reporting according to their Strategic Outcomes and new PAA:

Departments reporting performance according to their new PAAs are required to provide a crosswalk and explanations to demonstrate in a clear and concise manner the changes in their reporting structure as these apply to their strategic outcomes, RPP commitments and previous Business Lines. As necessary, it will be important to repeat that information in Section III of the DPR to ensure consistency with financial information displayed in the 2004–2005 Estimates and Public Accounts.

The instructions provided below are designed to allow departments to report against their new PAAs. They replicate instructions provided in the integrated guidelines issued for the preparation of the 2005–2006 RPPs and DPRs and require departments to give detailed information on each program activity of their PAAs and, where appropriate, to provide additional information on key programs or services (found below the program activity level of the PAA).

Departments must explain how each program activity, and if applicable the key programs and services performed as per their expected results in the most recently completed fiscal year, including meeting the priorities and commitments identified in the RPPs.

Each department must adhere to the following requirements for this section of the reports:

- Identify **all** strategic outcomes included in the department's PAA.
- Under each strategic outcome, identify **all program activities** that support it. For each program activity, do the following:
  - Provide a description to ensure an understanding of the program activity's scope and nature of operations.
  - Describe the expected results and compare results achieved with the expected results and explain how they supported the accomplishments of the priorities identified in the RPP.
  - Use the performance indicators and targets identified in your MRRS. These indicators form the basis for reporting on performance in the DPR and explain if the results achieved were successful. Both positive and negative aspects of performance should be reported.
  - As appropriate, explain strategies to be used for producing better results in the future.
  - Provide financial and human resource requirements. In the DPR, the requirements must correspond to the most recently completed fiscal year.

If applicable to the reporting period identify key programs or services (found below the program activity level) and their expected results that are significant in supporting and substantiating the departmental performance.

For each selected key program or service that supports the priorities, do the following:

- Provide financial requirements for the most recently completed fiscal year in the DPR.[6]
- Describe the program or service and its expected results (as per the PAA).
- Use the performance indicators and the targets identified in your MRRS. These indicators form the basis for reporting on performance in the DPR. Describe results achieved.
- Both positive and negative aspects of performance should be reported.
- As appropriate, explain strategies to be used for producing better results in the future.

Under both approaches, **it is up to the department to determine what constitutes a key program or service**. This should not be an exhaustive list of every program or service within the department, but instead should be focussed on those half dozen or so items identified as crucial to the organization's progress over the reporting period. In identifying a key program or service the following criteria may be applied:

- *Size* – a program or service that consumes a large portion of finances or attention;
- high profile – the general population or the media may be interested in a particular program or service;
- internal importance – the minister or deputy minister may be interested in a particular program or service;
- new – a new program or service has been introduced; or
- termination – a program or service has been discontinued.

The department should note that, if the results are not unfolding as expected, it is important to explain why in your performance report. If certain elements are problematic, outline the corrective action the department has taken or intends to take. In light of the results achieved, indicate how they will influence the next set of departmental plans and priorities. It is also recommended to explain how the performance information presented will be used to make decisions about improving departmental results in future years.

6. For departments reporting against their PAAs, when the financial amount for key programs and services does not add to the total program activity, departments are to provide a sentence to identify the balance. For example, "Other programs and services that contribute to this program activity total $XX million; for further information on these programs and services, see Annex X." Departments are to insert an annex in the printed document and list by program activity all the other programs and services.

Departments are also encouraged to report on their risk management practices. Public service employees must make choices, and these involve assessing risks and managing them. Describing some of the department's internal and external risks helps demonstrate that the organization is aware of them and has strategies to manage them. Note that discussions of risks and challenges are expected in both sections I and II.

Departments must also demonstrate that resources are spent efficiently and effectively by linking actual resources expended to the actual results achieved and compare both in the performance discussion.

Section III – Supplementary Information – Mandatory Requirement

Organizational Information

The **Organizational Information** outlines the department's organizational structure and identifies who is accountable at each level. Where appropriate, major internal restructuring should be reflected using a crosswalk that displays the relationship of the previous structure to the new structure. If your organizational structure corresponds to your Business Lines structure or PAA, it should be indicated.

Instructions on How to Complete DPR Tables and Templates

DPR financial tables compare planned spending to the actual expenditures for the most recently completed fiscal year. As appropriate, departments are to provide a brief explanation of the information presented and how it relates to the results achieved.

- The Main Estimates column must be identical to the one printed in the Main Estimates of the corresponding fiscal year.
- The *Planned Spending* column refers to the figures displayed in the corresponding RPP.
- The *Total Authorities* column refers to the total spending authorities received from the Treasury Board during the fiscal year.
- The *Actual Expenditures* column refers to what is printed in Public Accounts of Canada for the same fiscal year.
- Financial data can be presented in either thousands or millions of dollars (to one decimal point). Whichever value is chosen must be used consistently throughout the DPR.

This section also provides a series of templates to be completed, as applicable, to meet specific policy or statutory requirements. Specific instructions are provided under each of them.

If relevant to the department, the following tables must be displayed in the DPR document (with the exception of Table 22 – see further instruction in the 2004-05 DPR guide) :

1. Comparison of Planned to Actual Spending (including Full-time Equivalents)
2. Use of Resources by Business Lines (or Program Activities)
3. Voted and Statutory Items
4. Net Cost of Department
5. Contingent Liabilities
6. Loans, Investments and Advances (Non-Budgetary)

7. Source of Respendable and Non-Respendable Revenue
8. Revolving Fund
9. Resource Requirement by Branch or Sector
10. User Fees
11. Major Regulatory Initiative
12. Details on Project Spending
13. Status Report on Major Crown Projects
14. Details on Transfer Payments Programs (Grants, Contributions and Other Transfer Payments)
15. Foundations (Conditional Grants)
16. Financial Statements of Departmental Corporations and Agents of Parliament
17. Response to Parliament, Audits and Evaluations
18. Sustainable Development Strategy
19. Procurement and Contracting
20. Alternative Service Delivery
21. Service Improvement Initiatives
22. Horizontal Initiatives
23. Travel Policies

Table 1: Comparison of Planned to Actual Spending (incl. FTE)

This table offers a comparison of the Main Estimates, Planned Spending, Total Authorities, and Actual Spending for the most recently completed fiscal year, as well as historical figures for Actual Spending. If necessary, explain any negative or positive variances between the categories.

($ millions)	2002–03 Actual	2003–04 Actual	2004–2005 Main Estimates	2004–2005 Planned Spending	2004–2005 Total Authorities	2004–2005 Actual
Enter the business line (or program activity) title						
Enter the business line or (program activity) title						
Enter the business line or (program activity) title						
Total						

Total						
Less: Non-Respendable revenue						
Plus: Cost of services received without charge *						
Net cost of Department						

Full Time Equivalents			

* Services received without charge usually include accommodation provided by PWGSC, the employer's share of employees' insurance premiums, and expenditures paid by TBS (excluding revolving funds). Workers' Compensation coverage provided by Social Development Canada, and services received from the Department of Justice Canada (see Table 4).

Table 2: Use of Resources by Business Lines (or Program Activities)

The following Table provides information on how resources are used for the most recently completed fiscal year. Once completed, only the columns with content need to be displayed. The Total Main Estimates and Total Planned Spending amounts must be identical to the amounts displayed in Table 1. Any significant variances should be addressed in a paragraph or two, immediately following the Table.

2004–2005								
Business Lines – BL (or Program Activity – PA)	Budgetary						Plus: Non-Budgetary	
	Operating	Capital	Grants and Contributions	Total: Gross Budgetary Expenditures	Less: Respendable Revenue	Total: Net Budgetary Expenditures	Loans, Investments and Advances	Total
BL (or PA) title								
Main Estimates								
Planned Spending								
Total Authorities								
Actual Spending								
BL (or PA) title								
Main Estimates								
Planned Spending								
Total Authorities								
Actual Spending								

Table 3: Voted and Statutory Items

This Table explains the way Parliament votes resources to the department and basically replicates the summary table listed in the Main Estimates. Resources are presented to Parliament in this format. Parliament approves the voted funding and the statutory information is provided for information purposes.

Any significant variances should be addressed in a paragraph or two, immediately following the Table.

Vote or Statutory Item	Truncated Vote or Statutory Wording	2004–2005			
		Main Estimates	Planned Spending	Total Authorities	Actual
XX	Operating expenditures				
XX	Capital expenditures				
XX	Grants and Contributions				
(S)	Minister of XXX – Salary and motor car allowance				
(S)	Contributions to employee benefit plans				
	Total				

Table 4: Net Cost of Department

This table is designed to show the net cost of a department. It begins with the actual spending and adds services received without charge, and then adds or subtracts respendable and non-respendable revenue to arrive at the net cost of the department. Any significant information the department may want to present should be addressed in a paragraph or two, immediately following the table.

($ millions)	2004–2005
Total Actual Spending	
Plus: Services Received without Charge	
Accommodation provided by Public Works and Government Services Canada (PWGSC)	
Contributions covering employers' share of employees' insurance premiums and expenditures paid by TBS (excluding revolving funds)	
Worker's compensation coverage provided by Social Development Canada	
Salary and associated expenditures of legal services provided by Justice Canada	
Less: Non-respendable Revenue	
2004–2005 Net cost of Department	

Note: Total respendable and non-respendable revenue should match to a corresponding line in Table 1.

Accommodations provided by Public Works and Governments Services Canada (PWGSC) can be obtained from Ruth Merkley at (613) 949-1855 or Ruth.Merkley@pwgsc.gc.ca. Workers' Compensation coverage provided by Social Development Canada can be obtained from Mitch Temelini at (613) 997-2791. Salary and associated expenditures of legal services provided by the Department of Justice Canada can be obtained from Arjun Patil at (613) 954-5615.

The amount to be used for government payments to employee insurance plans such as the Public Service Health Plan and the Public Service Dental Plan is 8 per cent of the personnel input factor.

Table 5: Contingent Liabilities

The purpose of this Table is to explain any contingent liabilities that the department may have outstanding or that have changed in the past year. Disclosure of contingent liabilities should be in accordance with Treasury Board Accounting Standard 3.6—Contingencies. See http://www.tbs-sct.gc.ca/pubs_pol/dcgpubs/accstd/con-eve_e.asp.

Contingent Liabilities	($ Millions) March 31, 2004	March 31, 2005
Guarantees		
• Detail		
• Detail		
• Detail		
Claims, Pending and Threatened Litigation		
Total		

Any significant information the department may want to present should be addressed in a paragraph or two, immediately following the table.

Table 6: Loans, Investments and Advances (Non-Budgetary)

This table is designed to display the department's use of non-budgetary authorities for loans, investments and advances during the year. Enter the non-budgetary information first by business lines (or program activity) and describe the loan, investment or advances. Any significant variances should be addressed in a paragraph or two, immediately following the table.

			2004-2005			
($ millions)	Actual 2002-03	Actual 2003-04	Main Estimates	Planned Spending	Total Authorities	Actual
Enter the business lines (or program activity) title						
Describe the loan, investment or advancement.						
Describe the loan, investment or advancement.						
Repeat the process as often as necessary						
Total						

Table 7: Sources of Respendable and Non-Respendable Revenue

For those departments that generate revenue, the following table identifies the source(s) of respendable and non-respendable revenue at the business line (or program activity) level. Any significant variances should be addressed in a paragraph or two, immediately following the table.

Non-Respendable Revenue

($ millions)	Actual 2002-03	Actual 2003-04	2004-2005			
			Main Estimates	Planned Revenue	Total Authorities	Actual
Enter the first business lines (or program activity) title.						
Enter source(s) of respendable revenue						
Item 1						
Item 2						
Enter the second business lines (or program activity) title.						
Enter source(s) of the respendable revenue						
Total Respendable Revenue						

Non-Respendable Revenue

($ millions)	Actual 2002-03	Actual 2003-04	2004-2005			
			Main Estimates	Planned Revenue	Total Authorities	Actual
Enter the first business lines (or program activity) title.						
Enter source(s) of respendable revenue						
Item 1						
Item 2						
Enter the second business lines (or program activity) title.						
Enter source(s) of the respendable revenue						
Total Non-Respendable Revenue						

Table 8: Revolving Funds

This Table explains the way the department uses revolving funds. Any significant variances should be addressed in a paragraph or two, immediately following the Table.

Statement of Operations

This table refers to the operating surplus or deficit of a Revolving Fund and **not** to cash.

($ millions)	Actual 2002-03	Actual 2003-04	2004-2005 Main Estimates	2004-2005 Planned Spending	2004-2005 Authorized	2004-2005 Actual
Respendable Revenue	4.7	4.8	4.7	**5.1**	5.3	5.2
Expenses						
Operating:						
Salaries and employee benefits	1.3	1.3	1.9	**1.9**	1.9	1.9
Depreciation	1.0	1.0	1.0	**.9**	.9	1.0
Repairs and maintenance	.3	.3	.2	**.2**	.2	.2
Administrative and support services	.3	.3	.3	**.3**	.3	.3
Utilities, materials and supplies	.4	.4	.4	**.4**	.4	.4
Marketing	.3	.3	.3	**.3**	.3	.2
Interest	.4	.4	.4	**.4**	.2	.3
	4.0	4.0	4.5	**4.4**	4.2	4.3
Surplus (Deficit)	.7	.8	.2	**.7**	1.1	.9

Since the table above refers to the Revolving Fund's operating surplus or deficit and not to cash requirements, the Fund has been calculated through accrual accounting. Therefore, the cash expenditures in the estimates do not affect the operating balance, and other items that must be considered when calculating the surplus or deficit do not require a direct cash outlay. The two can be reconciled as follows:

Repeat the Surplus (Deficit) line from the table above

Statement of Cash Flows

($ millions)	Actual 2002-03	Actual 2003-04	2004-2005 Main Estimates	Planned Spending	Authorized	Actual
Surplus (Deficit)	.7	.8	.2	**.7**	1.1	.9
Add non-cash items:						
Depreciation/amortisation	.5	.6	.9	**1.0**	1.0	.9
Others (defined)	. . .	. . .	. . .	. . .	. . .	. . .
Investing activities:						
Acquisition of depreciable assets	(.2)	(.2)	(3.0)	**(1.3)**	(.6)	(.7)
Cash surplus (requirement)	1.0	1.2	(1.9)	**.4**	1.5	1.1

Projected Use of Authority

($ millions)	Actual 2002-03	Actual 2003-04	2004-2005 Main Estimates	Planned Spending	Authorized	Actual
Authority	8.0	8.0	8.0	**8.0**	8.0	8.0
Drawdown:						
Balance as at April 1	(3.1)	(3.1)	(2.9)	**(4.8)**	(4.4)	(2.9)
Projected surplus (Drawdown)	1.0	1.2	(1.9)	**.4**	1.5	1.1
	(2.1)	(2.1)	(4.8)	**(4.4)**	(2.9)	(1.8)
Projected Balance at March 31	5.9	6.1	3.2	**3.6**	5.1	6.2

This line matches the Cash surplus line from the table above.

Table 9: Resource Requirements by Branch/Sector level

This table is designed to explain the distribution of funding to a department at the Branch or Sector level.

2004-2005					
Organization	Business Lines (or Program Activity)	Business Lines (or Program Activity)	Business Lines (or Program Activity)	Business Lines (or Program Activity)	Total
Branch/Sector Name					
Main Estimates					
Planned Spending					
Total Authorities					
Actual Spending					
Branch/Sector Name					
Main Estimates					
Planned Spending					
Total Authorities					
Actual Spending					
Branch/Sector Name					
Main Estimates					
Planned Spending					
Total Authorities					
Actual Spending					

Table 10: User Fees

Template 10–A – User Fees Act

On March 31, 2004, Parliament gave legal effect to the *User Fees Act* with the aim of strengthening the elements of accountability, oversight, and transparency in the management of user fee activities. In light of Parliament's preference for legally-based user fee implementation requirements, Treasury Board ministers revoked the *External Charging Policy* on November 29, 2004.

Section 7 of the *User Fees Act* requires that every minister (with fees) cause a report to be tabled in Parliament containing specific user fee information (see http://laws.justice.gc.ca/en/u-3.7/text.html). **Under the new law, such reports must be tabled annually – on or before December 31 for the fiscal year having ended the previous March 31.**

This DPR template is offered such that departments may make use of an existing parliamentary vehicle to meet the reporting requirements of the *User Fees Act*. Departments are encouraged to be as comprehensive as possible and to respect the objective of transparency even in areas where complete adherence (due to lack of information) may not be possible at this time.

2004–05 User Fee Reporting Template 10–A – *User Fees Act*

				2004-05					Planning Years		
A. User Fee	**Fee Type**	**Fee Setting Authority**	**Date Last Modified**	**Forecast Revenue ($000)**	**Actual Revenue ($000)**	**Full Cost ($000)**	**Performance Standard1**	**Performance Results1**	**Fiscal Year**	**Forecast Revenue ($000)**	**Estimated Full Cost ($000)**
Indicate the name of each user fee as defined by the *User Fees Act*. User fees must be identified whether introduced or modified during 2004–05 or not.	Identify the fee type as Regulatory (R) Or Other Products and Services (O) *A regulatory fee relates to an activity undertaken by a department that is integral to the effectiveness of a program and successful achievement of the program mandate requires moderating, directing, testing, or approving the actions of external parties.*	Identify the authority used to set or amend the fee e.g. Financial Administration Act Oceans Act	Indicate the date on which the fee was introduced or most recently amended *See section B. below for fees introduced or amended in fiscal year 2004–05.*	Indicate the projected revenue for 2004-05 in $000	Indicate actual revenue in $000	Indicate the full (estimated) cost Identify costs incurred by other departments in support of the fee activity	Express as a specific statement of quantity or quality of service provided Performance standards must be measurable *e.g. processing time of 60 days per transaction* *or* *80% satisfaction rate as measured through survey of every service recipient.*	Express as a specific measurement of results achieved against pre-established performance standard *e.g. 60-day processing standard met 87% of the time* *or* *94% of clients indicated 'good' or 'very good' satisfaction with service provided.*	2005-06 2006-07 2007-08	Provide forecasted revenues for each planning year	Provide the estimated full cost for each planning year Identify costs incurred by other departments in support of the fee activity
				Report these figures on an accrual basis or note otherwise						Report these figures on an accrual basis or note otherwise	

				2004-05					Planning Years		
A. User Fee	Fee Type	Fee Setting Authority	Date Last Modified	Forecast Revenue ($000)	Actual Revenue ($000)	Full Cost ($000)	Performance Standard1	Performance Results1	Fiscal Year	Forecast Revenue ($000)	Estimated Full Cost ($000)
				Sub-Total (R) Sub-total (O) Total	Sub-Total (R) Sub-total (O) Total	Sub-Total (R) Sub-total (O) Total			Sub-total: Sub-total: Sub-total:	2005-06 2006-07 2007-08 Total	2005-06 2006-07 2007-08 Total
B. Date Last Modified: *Where the introduction or most recent amendment to a user fee occurred in 2004-05, briefly describe the rationale, consultation, and circumstances surrounding the fee change, including summary information on complaints raised during consultation, the establishment of an independent advisory panel and how that body dealt with complaints.*											
C. Other Information: *Departments may use this area to describe any significant factors or events that have impacted user fee activities. For example, how performance results may have been affected by external factors, or what measures, beyond strict legal requirements, are being taken to address performance gaps.*											

1. Note:

According to prevailing legal opinion, where the corresponding fee introduction or most recent modification occurred prior to March 31, 2004 the:

- Performance standard, if provided, may not have received Parliamentary review;
- Performance standard, if provided, may not respect all establishment requirements under the *UFA* (e.g. international comparison; independent complaint address)

Performance result, if provided, is not legally subject to *UFA* section 5.1 regarding fee reductions for failed performance.

Template 10–B – Policy on Service Standards for External Fees

On November 29, 2004, Treasury Board ministers approved the *Policy on Service Standards for External Fees*. The Policy requires departments to report on the establishment of service standards for all external fees charged on a non-contractual basis. Although the Policy requires departmental reporting by the 2005–2006 DPR, some departments may be positioned to include information earlier and are encouraged to do so.

http://www.tbs-sct.gc.ca/Pubs_pol/opepubs/TB_H/CRP_e.asp

Departments should note the intentional distinction in terminology between the *User Fees Act* (i.e. user fees and performance standards) and the *Policy on Service Standards for External Fees* (i.e. external fees and service standards). Without prejudging the *UFA's* legal scope of application or directly linking to it, Treasury Board ministers intended the Policy to be as inclusive as possible, spanning fees for services, products, rights and privileges, rentals, use of facilities, etc. It was determined, therefore, that the Policy should use alternative, if not more generic, terminology.

2004–05 User Fee Reporting Template 10–B – Policy on Service Standards for External Fees

A. External Fee	Service Standard1	Performance Result1	Stakeholder Consultation
Indicate the name of the external fee. *With the exception of contractual and formally based agreements, the policy applies to all fees for services, products, rights and privileges, rentals and the use of facilities.*	Express as a specific statement of quantity or quality of service provided Service standards must be measurable and relevant at the level of the paying stakeholder *e.g. processing time of 60 days per transaction* *or* *80% satisfaction rate as measured through survey of service recipients*	Express as a specific measurement of results achieved against pre-established service standard *e.g. 60-day processing standard met 87% of the time* *or* *94% of clients indicated 'good' or 'very good' satisfaction with service provided*	Describe elements such as the timing, nature and participation of stakeholder consultations on the service standard. Summarize stakeholder feedback and departmental response to such feedback.
B. Other Information: Departments may use this area to relate any additional information determined to be relevant to their service standards, or to their external fees more generally. For example, plans for future stakeholder consultations or planned measures for improving service or addressing performance gaps.			

1. Note:
As established pursuant to the Policy on Service Standards for External Fees:

- Service standards may not have received Parliamentary review;
- Service standards may not respect all performance standard establishment requirements under the *UFA* (e.g. international comparison; independent complaint address)

Performance results are not legally subject to *UFA* section 5.1 regarding fee reductions for failed performance.

Supplementary Information and Context for Templates

Over the past three years, considerable examination efforts have focussed on the area of external charging with the aim of improving government policy and practice. Since 2003, consultation and review exercises have lead to the introduction of the *External Charging Policy*; the introduction of the *User Fees Act*; the revocation of the *External Charging Policy*; and the introduction of the *Policy on Service Standards for External Fees*. While laudable in their objectives, these overlapping initiatives have contributed to an environment that is somewhat unclear in respect of reporting and other fee implementation requirements.

The following four scenarios of external fee characteristics and corresponding requirements are provided to offer some initial clarification in the area of reporting. This information is based on

current legal opinion regarding the provisions of the *User Fees Act*. Where applicable, these scenarios assume that departments opt to use the DPR to meet their UFA reporting requirements. Alternatively, departments have until December 31 to table in Parliament their own documents containing all the information required by the UFA.

i. If a departmental fee constitutes a user fee as defined by the *User Fees Act* and was introduced or modified in fiscal year 2004–2005:

   then such a fee and corresponding performance standard will have been established in accordance with the requirements and process of the UFA, including having provided the opportunity for parliamentary review. Subsequently:

   a. All columns of Template 10–A, Section A., must be populated.
   b. Reported performance results are subject to UFA section 5.1 regarding fee reductions.
   c. Template 10–A, Section B., must be completed.
   d. Template 10–A, Section C., may be used at the department's discretion.
   e. The *Policy on Service Standards for External Fees* would apply but would be deemed to have been satisfied. Completion of Template 10–B would not be necessary.
   f. The DPR financial table summarizing Respendable and Non-respendable Revenue should include the revenues from this fee.

ii. If a departmental fee constitutes a user fee as defined by the *User Fees Act* but was introduced or most recently modified prior to March 31, 2004:

   then such a fee will not have been established in strict accordance with the requirements and process of the UFA and a performance standard may not yet be available. Subsequently:

   a. With the exception of the Performance Standard and Performance Result, all columns of Template 10–A, Section A., must be populated.
   b. If a performance standard is provided, it is recognized that such a standard may not respect all establishment requirements of the UFA—e.g. it may not have been compared to those of other countries.
   c. If a performance result is provided, it is recognized that UFA section 5.1 regarding fee reductions is not legally binding.
   d. Template 10–A, Section B., does not apply.
   e. Template 10–A, Section C., may be used at the department's discretion.
   f. The DPR financial table summarizing Respendable and Non-respendable Revenue should include the revenues from this fee.

g. The *Policy on Service Standards for External Fees* applies and completion of all columns of Template 10–B, Section A., is required.
   - For 2004–2005, reporting is optional but encouraged where possible.
   - For 2005–2006, reporting will be mandatory.
   - Completion of this template may entail the repetition of the performance standard information provided in Template 10–A. Template 10–B, however, also requires information on the service standard consultations with stakeholders.
   - Template 10–B, Section B., may be used at the department's discretion.

iii. If a departmental fee does not constitute a user fee as defined by the *User Fees Act* but does constitute a non-contractual external fee as provided for by the *Policy on Service Standards for External Fees*:

then:

a. UFA requirements do not apply and completion of Template 10–A is not required.

b. The *Policy on Service Standards for External Fees* applies and completion of all columns of Template 10–B, Section A., is required. *See scenario ii, item g. above.*

c. Template 10–B, Section B., may be used at the department's discretion.

d. The DPR financial table summarizing Respendable and Non-respendable Revenue should include the revenues from this fee.

iv. If a departmental fee does not constitute either a user fee as defined by the *User Fees Act* or an external fee as provided for by the *Policy on Service Standards for External Fees:*

then:

a. UFA requirements do not apply and completion of Template 10–A is not required.

b. The *Policy on Service Standards for External Fees* does not apply and completion of Template 10–B is not required.

c. The DPR financial table summarizing Respendable and Non-respendable Revenue should include the revenues from this fee.

Departments are encouraged to supplement their templates with hyperlinks to their respective Web sites containing additional detail.

Departments will be notified of the launch of a TBS Web site that will contain additional information on a range of user fee-related topics.

Table 11: Major Regulatory Initiatives

Regulatory initiatives result in the making of regulations by the Governor-in-Council, a Minister or an Administrative Agency.

Departments that have carried out reforms to major or significant regulations that they administer, or that have introduced new regulations, must comment on the performance of those reforms by:

- reporting how regulations contributed to the overall departmental goals identified in their strategic outcomes;
- focussing on the result or impact of the introduction of a regulation;
- identifying quantifiable results wherever possible.

The department is to decide what constitutes a major or significant Regulatory Initiative. However, the following two bullets can be used as a general guideline.

- A major regulation has expenditures in excess of $50M or expenditures greater than $100K with a low degree of public acceptance.
- A significant regulation is one that has an annual impact on the economy of $10M or more. It may adversely affect a sector of the economy, productivity, competition, jobs, the environment, public health or safety, provincial, local or Aboriginal governments; or creates a serious inconsistency or otherwise interferes with an action taken or planned by another federal government or agency. It may materially alter the authorized levels of departments; or the budgetary impact of entitlements, grants, user fees, or loan programs or the rights and obligations of recipients thereof; or raise novel legal or policy issues arising out of legal mandates; of the Government's priorities.

Note: When major or significant Regulatory Initiatives overlap several departments, it shall be the responsibility of the lead department to ensure the appropriate horizontal co-ordination is carried out with the other departments.

The following example links Regulations Expected Results and Results Achieved. The department may wish to direct the reader to view detailed information using alternative vehicles such as departmental web sites.

Regulatory Initiatives

Regulations	Expected Results	Performance measurement criteria	Results achieved
List major or significant regulations for which the department has carried out reforms or that have been introduced during the reporting period.	Based on the corresponding Regulatory Initiatives (first column) enter what the expected results were.	Identify the basis for assessing performance.	Identify the result or impact of the introduction of the regulations or their reform.

Table 12: Details on Project Spending

The purpose of this table is to identify departmental projects, capital, lease, information technology and Major Crown projects underway or completed during the reporting period, which exceed their delegated project approval level within the framework established in the government's project management policy suite and to explain the allocation of resources.

Projects are defined as a set of activities required to produce certain defined outputs, or to accomplish specific goals or objectives, within a defined schedule and resource budget. A project exists only for the duration of time required to complete its stated objectives. *The Government's project management policy suite* applies to any project for which the federal government will be:

- the owner of the end-product; or,
- the prime user of the end-product; or
- the entity responsible for delivering the product, including managing a contract or contracts for that purpose.

Departments and agencies that have projects exceeding their delegated project approval authority, (see the Project Approval Policy) underway or completed during the reporting period must include this Table. Departments and agencies are encouraged to include explanatory notes where warranted.

Information on project phases and project approval authorities are found at http://publiservice.tbssct.gc.ca/pmgp/categorycategorie.asp?Language=EN&site=PMD&id=081.

The following example of the template lists each individual project by Business Line (or Program Activity). Departments should identify the project, by applicable phase. Typically, project phases include Initial Planning and Identification; Project Definition; Project Implementation; and Project Close-out.

Note: Treasury Board approvals are coincident with the Project Definition and Project Implementation phases.

This table is not intended to report project-like activities or initiatives funded through the Transfer Payment Policy.

	Current Estimated Total Cost	Actual 2002-03	Actual 2003-04	2004-2005			
				Main Estimates	Planned Spending	Total Authorities	Actual
Business Line (or Program Activity)							
Enter the project name and project phase							
Enter the project name and project phase							
Business Line (or Program Activity)							
Enter the project name and project phase							
Enter the project name and project phase							

Table 13: Status Report on Major Crown Projects

Major Crown Projects (MCP) have cost estimates that exceed $100 million and that the Treasury board would assess as high risk. The Treasury Board may also direct that certain projects, with a total cost of less than $100 million but considered to be high risk, be designated as a MCP.

Projects exceeding $100 million, but that have not been assessed as high risk or designated as a MCP, should not be included in this table.

This table is not intended to report project-like activities or initiatives funded through the Transfer Payment Policy.

Projects in the Initial Planning and Identification Phase may be included in the table at the discretion of the Department.

Only lead departments should prepare a status report. A current list of designated Major Crown Projects is located at http://publiservice.tbs-sct.gc.ca/pm-gp/mcpl-lgpe/mcpl-gpel-2004-Jul-8_e.asp. The following template information found on the web site should, at a minimum, consist of the following:

1. Description.
2. Project Phase (Initial Planning and Identification; Project Definition; Project Implementation; or Project Close-out)
3. Leading and Participating Departments and Agencies
4. Prime and Major Sub-Contractor
5. Major Milestones
6. Progress Report and Explanations of Variances
7. Industrial Benefits

Details on each of these requirements are outlined below:

1. Description

This sub-section is used to describe and/or explain what the Major Crown project is and why it is being done.

2. Project Phase

This sub-section identifies the phase the project is currently at: Initial Planning and Identification or Project Definition or Project Implementation or Project Close-out.

3. Leading and Participating Departments and Agencies

This sub-section lists the participants (departments) associated with the Major Crown project.

Lead Department or Agency:	Enter the Leading Department's or Agency's name
Contracting Authority:	Enter the Department's or Agency's name
Participating Departments and Agencies:	Enter the Department's or Agency's name(s)

4. Prime and Major Sub-Contractors

This sub-section lists all contractors associated with the development of the Major Crown project.

Prime Contractor:	Enter the name of the company and the address using the city, province and country (where applicable).
Major Sub-Contractors:	Enter the name of the company and the address using the city, province and country (where applicable).

5. Major Milestones

This sub-section lists the major milestones associated with the progress of the Major Crown project.

Major Milestones	Date
List milestones relating to tne progress of the project.	List the date the milestone occurred.

6. Progress Report and Explanations of Variances

This sub-section is to provide the reader with a progress report on how the Major Crown projects are doing. It should also bring attention to any variances in cost since the beginning of the project.

For example:

- In the beginning, Treasury Board approved the project name with an estimated cost of $XX million.
- On mm/dd/yyyy, Treasury Board granted additional monies to the project name due to ... the total cost is now estimated at $XX million.

- On mm/dd/yyyy enter the department's name used internal resources for $XX million to cover cost overruns for project name.
- The project name is currently running . . . on, over or under budget (provide explanations).
- The project name is to be completed by ...

7. Industrial Benefits

This subsection is designed to inform the reader of the benefits to Canadian industry as a whole, as well as listing the regions that will benefit from the project. Insert text in paragraph form.

Table 14: Details on Transfer Payments Programs (TPPs)

The Policy on Transfer Payments states: "*departments must include in the Departmental Performance Report evidence of results achieved, related to results commitments and specific planned results in Reports on Plans and Priorities for each transfer payment program with transfers of excess of five million dollars*"

Departments are therefore required to report on the results of TPPs, or the progress made to date, against the planned results stated in the RPPs, for **each** TPP where total transfer payments **exceed five million dollars for the reporting fiscal year.**

All departments responsible for administering TPPs must complete **one** template for **each** TPP, including statutory transfer payment programs, where total TPPs **exceeds five million dollars during the reporting year.**

Emphasis is placed on the reporting of results achieved, that is, reporting on how well a TPP is accomplishing its defined objectives, as measured against expected results and outcomes.

NOTE: Conditional Grants are to be reported separately using the "Conditional Grants to Foundations" template.

What are Transfer Payments (TPs)?

Transfer payments are payments made based on appropriations for which no goods or services are directly received. The three main types of transfer payments are grants, contributions, and other transfer payments (OTPs).

What are Transfer Payment Programs (TPPs)?

A **Transfer Payment Program** is defined as a collection of transfer payments (either voted or statutory) aimed at a common objective or set of objectives. Their purpose is "to further" departmental objectives and strategic outcomes and, as such, relate to departmental business lines or (program activities that reside in the PAA). TPPs leverage the strengths of communities and organizations to achieve specific government policy outcomes.

What to include

Complete the template below for each TPP, including statutory transfer payment programs, where total TPPs exceeds five million dollars during the reporting year.

1) Name of Transfer Payment Program:						
2) Start Date:	3) End Date:		4) Total Funding:			
5) Description of Transfer Payment Program:						
6) Objective(s), expected result(s) and outcomes:						
7) Achieved results or progress made:						
	8) Actual Spending 2002-03	9) Actual Spending 2003-04	10) Planned Spending 2004-05	11) Total Authorities 2004-05	12) Actual Spending 2004-05	13) Variance(s) between 10 and 12
14) Business Lines BL (or Program Activity (PA)*						
- Total Grants						
- Total Contributions						
- Total Other Transfer Payments						
15) Total for BL (or PA)						
*(Insert information for other BL or PA) ...						
16) Total TPP						
17) Comments on Variances:						
18) Significant Evaluation Findings and URL to last evaluation:						

* For TPPs reporting through Business Lines - BL (or Program Activities- PA), repeat relevant rows for each additional BL (or PA).

The following information provides additional direction in completing table 14.

1. *Name of Transfer Payment Program*: provide the name of the program under which the Terms and Conditions (Ts & Cs) were approved and indicate whether the payments are statutory or voted
2. *Start Date*: indicate the initial date the program started
3. *End date*: indicate the date the program will sunset (the date until which payments are expected to be made - not necessarily the date the Terms and Conditions need to be renewed)
4. *Total Funding*: indicate the total amount spent by the department on the program since its inception (start date to end of reporting period)
5. *Description of TPP*: describe the nature of the TPP (reason for its establishment) and provide details on the type of transfer payments involved
6. *Objective(s) expected result(s) and outcomes*: provide the goals, the planned results and the impact/effects of the TPP (should be consistent with your RPP)
7. *Achieved results or progress made*: provide the achieved results or the progress made against the expected results
8. *Actual Spending 2002-03*: provide the actual amount spent in the fiscal year
9. *Actual Spending 2003-04*: provide the actual amount spent in the fiscal year
10. *Planned 2004-05*: provide the estimated amount to be spent in the reporting year as identified in your RPP
11. *Total Authorities 2004-05*: provide the total amount authorized by Parliament (Main Estimates, Supplementary Estimates, Budget Implementation Acts) and any other authority provided by TBS in the reporting fiscal year
12. *Actual 2004-05*: provide the actual total amount spent by the department on the TPP in the reporting fiscal year
13. *Variances*: provide the difference between the planned spending and the actual spending.
14. *Business Lines (or Program Activity)*: provide the title/name of the relevant "departmental" business line – BL (or program activity - PA)*
15. *Total Grants, Total Contributions, Total Other Transfer Payments (OTPs) and Total BL (or PA)*: complete the appropriate rows by providing the total dollar figure in each column
16. *Total Transfer Payment Program*: provide the total dollar figure for each column

* For TPPs reporting through several business lines (or program activities), repeat the relevant rows for each additional business lines (orprogram activity).

17. *Comments on Variances*: explain why the variance (between the planned spending and the actual spending) occurred, and, apprise of plans to bring expectations and capacity into alignment, where required.
18. *Significant Evaluation Findings and URL to Last Evaluation*: provide the hyperlink to last evaluation carried out on the TPP or indicate the due date for the next evaluation if no evaluation has been carried out yet.

Table 15: Conditional Grants (Foundations)

Budget 2003, Chapter 7, identified measures to improve the transparency and public accountability of foundations funded through conditional grants and included mandatory requirements for reporting in Reports on Plans and Priorities (RPPs) and Departmental Performance Reports (DPRs). These measures were reiterated in the government's overall response to the recommendations made by the OAG in the 2005 Report of the Auditor General of Canada, ***Chapter 4*** *— Accountability of Foundations.*

Accordingly, departments responsible for administering funding agreements must report on the significant results achieved by the Foundation(s) in its DPR for the duration of the funding agreement and situate these results within the overall results achieved by the department.

All departments responsible for administering conditional grant agreements must complete **one** template for **each** foundation, **each** year, for the **duration of the funding agreement**.

What are Conditional Grants?

Conditional grants are transfer payments generally made to not-for-profit organizations for use over a number of years (or in perpetuity), for a specified purpose, pursuant to conditions contained in a funding agreement. In some cases, these organizations are referred to as Foundations.

Because these organizations receive funding to be used over a number of years (or in perpetuity), departments are to report not only when the funding occurs but also **throughout the life of the funding agreement.**

What to include
All departments responsible for administering conditional grant agreements must complete one template for each foundation, each year, for the duration of the funding agreement.

1) Name of Foundation:						
2) Start Date:	3) End Date:	4) Total Funding:				
5) Purpose of Funding:						
6) Objective(s), expected result(s) and outcomes:						
7) Achieved results or progress made (within overall departmental results achieved):						
	8) Actual Spending 2002-03	9) Actual Spending 2003-04	10) Planned Spending 2004-05	11) Total Authorities 2004-05	12) Actual Spending 2004-05	13) Variance between 10) and 12)
14) Conditional Grant(s)						
15) Comments on Variances:						
16) Significant Evaluation Findings and URL to last evaluation:						
17) URL to Foundation site:						
18) URL to Foundation's Annual Report						

The following information provides additional direction in completing table 15:

1. *Name of Foundation*: provide the name of the Foundation
2. *Start Date*: indicate the date the first agreement was signed/started
3. *End date*: indicate the date the last agreement terminates/closes, if available
4. *Total Funding*: indicate the total amount provided to the Foundation since the start date
5. *Purpose of Funding* : describe the nature of the funding provided to the organization
6. *Objective(s) expected result(s) and outcomes*: provide the goals, the planned results and the impact/effects of the program
7. *Achieved results or progress made*: provide the achieved results or the progress made against the expected results and situate these results within the overall result achieved by the department

8. *Actual Spending 2002–03*: provide the actual amount spent in the fiscal year by the department
9. *Actual Spending 2003–04*: provide the actual amount spent in the fiscal year by the department
10. *Planned Spending 2004–05*: provide the estimated amount to be spent in the reporting year as identified in the departmental RPP
11. *Total Authorities 2004–05*: provide the total amount authorized by (Main Estimates, Supplementary Estimates and Budget Implementation Act) and any other authority provided by TBS in the reporting year.
12. *Actual Spending 2004–05*: provide the actual total amount in the reporting fiscal year
13. *Variances*: provide the difference between the planned expenditures and the actual spending
14. *Conditional Grant(s):* complete the row by providing the total dollar figures in each column, if applicable
15. *Comments on Variances*: explain why the variance (between planned spending and the actual spending) occurred, and, apprise of plans to bring expectations and capacity into alignment where required.
16. *Significant Evaluation Findings and URL to Last Evaluation*: provide the hyperlink to last evaluation carried out on the foundation or indicate the due date for the next evaluation if no evaluation has been carried out yet
17. *URL to Foundation site:* provide link to the foundation's site to facilitate access to further information on the organization and funding.
18. *URL to Annual Report*: provide link to foundation's annual report tabled by Minister

Table 16: Financial Statements of Departmental Corporations and Agents of Parliament

Financial statements communicate useful information about the entity's assets and liabilities, changes in the entity's assets, liabilities, and net assets, as well as the financial performance of the entity at the reporting date. They report the cost of resources consumed during the year, as well as reporting assets and future financial obligations.

Financial statements of departmental corporations (listed in Schedule II of the *Financial Administration Act*—see http://laws.justice.gc.ca/en/F-11/59284.html - rid-59289) and Agents of Parliament are to be included in the DPR since fiscal year 2003–2004.

Please note that, **for departmental corporations that prepare an annual report** that includes their financial statements and that is available electronically by the time DPRs are tabled in the House of Commons, it is sufficient to include just the electronic link to their financial statements. This link should be clearly identified and referenced in each organization's DPR.

Where financial statements are included in the DPR and are reviewed by the Office of the Auditor General (OAG), it is required that these organizations submit to TBS **no later than the DPR submission date:**

- a one-sided, camera-ready version of their DPR with original signature, along with four copies (in each official language);
- corresponding HTML files (departments must follow the formatting requirements specified under *the Electronic Reporting* of this guide);
- a PDF file (please ensure that this version corresponds **in all aspects** to the final printed version of your DPR);
- a **certification** confirming that the camera-ready version, the PDF file, and the HTML file submitted to TBS correspond to the **final** document(s) and **electronic files reviewed** by the OAG. An example of the certification that must be provided with your DPR **is provided below**. **It is not to be reproduced in the DPR.**

This implies that the **audits of the financial statements** must be completed **in advance of submission of the 2004–2005 DPR to TBS and by the DPR submission date**. It is the responsibility of your organization to ensure that the audit team is aware of the DPR deadline.

Certification to be provided by Departmental Corporations and Agents of Parliament when audited financial statements are included in the *Departmental Performance Report*

Introduction

It is the responsibility of the management of [name of the organization] to prepare and present the financial statements and to ensure that the statements are accurately reproduced in the *Departmental Performance Report* and that the other information in this Report is reliable and consistent with the audited statements.[7]

Work done

We obtained confirmation on [specify date] from the representative of the Auditor General of Canada, our external auditor, that the financial statements and the report of the auditor thereon were accurately reproduced in the 2004–2005 Departmental Performance Report of [name of the organization], including the camera-ready version, the PDF file, and the HTML version to be submitted to the Treasury Board of Canada Secretariat by [DPR submission date].

When asked to do so by our external auditor, we made corrections to the text of the 2004–2005 *Departmental Performance Report* (and related electronic files) to ensure consistency between the financial statements and other information provided in this Report.

Certification

To the best of our knowledge, we certify that:

- the financial statements and the report of the auditor thereon were accurately reproduced in the 2004–2005 *Departmental Performance Report* of [name of the organization] and other electronic files provided with the hard copy;
- the information provided in the 2004–2005 *Departmental Performance Report* is consistent with the financial statements.

This certificate is for internal purposes only and will not be reproduced in the *Departmental Performance Report* or made public.

_____

Signature and position of the signatory

7. Refer to CICA Handbook S.5090.02 for details.

Table 17: Response to Parliamentary Committees, Audits and Evaluations for FY2005–2006

Departments are to provide a list of any responses to Parliamentary Committee reports and chapter(s) from the Auditor General; and internal or external audits and evaluations that pertain to the department's work for the fiscal year under review, along with a link or reference to more information.

Also, as appropriate, departments should reference significant findings from their evaluation and audit reports in their DPR, as well as explaining their relationship to the departmental performance and the next course of action to improve departmental results.

Response to Parliamentary Committees
Brief summary of report(s) and add a link to the department's response. (If no recommendations were received, this should also be noted.) As appropriate, make references in the DPR.

Response to the Auditor General
Brief summary of chapter(s) and add a link to the department's response. (If no recommendations were received, this should also be noted.) As appropriate, make references in the DPR.

External Audits (note: these refer to other external audits conducted by the Public Service Commission or the Office of the Commissioner of the Official Languages or the Official Languages Branch of the Public Service Human Resources Management Agency).
Name of audit (as required, make appropriate references in the DPR and add Web Links)

Internal Audits or Evaluations
Name of audit or evaluation (as required, make appropriate references in the DPR and add Web Links)

Table 18: Sustainable Development Strategies (SDS)

The purpose of reporting on the Sustainable Development Strategies (SDS) is to apprise parliamentarians of progress made against commitments contained in the SDS tabled in February 2004.

Departments should report progress against their commitments clearly and explicitly. Departments may wish to present highlights of their achievements in the DPR and provide a reference to a more detailed progress report.

SDSs typically include some commitments made by departments and agencies to green their operations. At a government-wide level, such activities are co-ordinated under the Sustainable Federal House in Order (SFHIO) initiative, which includes work toward common governance, measurement and reporting methods across departments. Proposed reporting guidelines for government operations can be found at www.greeninggovernment.gc.ca. Where possible, departments and agencies should follow these guidelines when reporting progress on sustainable development commitments related to their operations.

If further information is required related to the reporting/monitoring of progress on SDS commitments, please contact the Commissioner of the Environment and Sustainable Development.

Departments and agencies should address the following points in their summary report in the DPR:

SUSTAINABLE DEVELOPMENT STRATEGIES

Department/Agency:	
Points to address	**Departmental Input**
1. What are the key goals, objectives, and/or long-term targets of the SDS?	
2. How do your key goals, objectives and/or long-term targets help achieve your department's/agencies' strategic outcomes?	
3. What were your targets for the reporting period?	

SUSTAINABLE DEVELOPMENT STRATEGIES

Department/Agency:	
Points to address	**Departmental Input**
4. What is your progress (this includes outcomes achieved in relation to objectives and progress on targets) to date?	
5. What adjustments have you made, if any? (To better set the context for this information discuss how lessons learned have influenced your adjustments)	

The following departments and agencies are required to prepare sustainable development strategies (see: http://www.oag-bvg.gc.ca/domino/cesd_cedd.nsf/html/deptsd_e.html):

Agriculture and Agri-Food Canada
Atlantic Canada Opportunities Agency
Canada Border Services Agency*
Canada Revenue Agency
(Canada Customs and Revenue Agency)
Canada Economic Development for Quebec Regions
Canada Firearms Centre*
Canadian Heritage
Canadian International Development Agency
Citizenship and Immigration Canada
Environment Canada
Finance Canada, Department of
Fisheries and Oceans Canada
Foreign Affairs and International Trade (Foreign Affairs Canada)
Foreign Affairs and International Trade (International Trade Canada)
Health Canada
Human Resources and Skills Development Canada
(Human Resources Development Canada)
Indian and Northern Affairs Canada
Industry Canada
Justice Canada, Department of

National Defence
Natural Resources Canada
Parks Canada
Public Service Human Resources Management Agency of Canada*
Public Works and Government Services Canada
Transport Canada
Treasury Board of Canada Secretariat
Veterans Affairs Canada
Western Economic Diversification Canada

*These entities are required to table their first sustainable development strategies in 2006.

Other departments may report on progress towards meeting their SDS goals or commitments, as appropriate. For example, the following organizations have voluntarily tabled a Sustainable Development Strategy and also have reported in the DPR:

Canadian Environmental Assessment Agency
Correctional Service Canada
Office of the Auditor General of Canada
Royal Canadian Mounted Police

Table 19: Procurement and Contracting

For reporting purposes departments may wish to consider the following example of procurement and contract reporting when addressing the required points:

Department/Agency:	
Points to address:	**Organization's input:**
1. Role played by procurement and contracting in delivering programs	Procurement and contracting play a central role in the program delivery of this department. Particularly, procurement allows the department to obtain highly specialized research and analytical advice in support of its policy and program delivery. Contracting allows the department to achieve not only operational requirements, but also to spur economic growth within the Canadian economy.
2. Overview of how the department manages its contracting function.	The department operates in a decentralized environment with procurement personnel not only at Headquarters, but also in the regional offices. Contracting authority is also delegated in the same manner to purchasing managers across the department. This reflects the department's aim to have the delegations necessary to help managers deliver quality services and programs to Canadians and achieve the right balance between program knowledge and knowledge of key procurement related administrative regulations and policy. The contracting functional authority awards all contracts above $100,000 and, in addition, provides advice and guidance to managers on policy procedures. A departmental review committee (or quality assurance group) reviews all non-competitive contracts above $25,000 and competitive over $50,000. The department awards # of contracts valued at approximately $XXX.
3. Progress and new initiatives enabling effective and efficient procurement practices.	The department has developed a Web site on the departmental intranet with departmental procurement operational policies and numerous tools. One such tool is a RFP template for various types of professional services contracts. It also provides information on established procurement instruments such as standing offers and supply arrangements useful for many types of services purchased by the department. This tool allows the program manager to focus efforts on the Statement of Work. The department is also partnering with two other departments that purchase similar services in order to pool resources to create Standing Offers that will be utilized by all three departments. Key Accomplishments: • Exceeded our targets for aboriginal procurements on a consistent basis. Worked in partnership with INAC to develop a supply arrangement specifically to address the Procurement Strategy for Aboriginal Business. • Implemented renewed training program for departmental senior managers on procurement planning and responsibility.

Departments may also wish to consult the following Web sites:

- *Government's Annual Contracting Activity Report*:
  www.tbssct.gc.ca/pubs_pol/dcgpubs/con_data/siglist_e.html
- *The Government's electronic tendering service*
  www.merx.com

Organizations listed below are required to report on procurement and contracting in their DPR:

- Canadian International Development Agency
- Canadian Space Agency
- Correctional Services Canada
- Fisheries and Oceans Canada
- Foreign Affairs and International Trade (Foreign Affairs Canada)
- Foreign Affairs and International Trade (International Trade Canada)
- Health Canada
- Human Resources and Skills Development Canada
- Indian and Northern Affairs Canada and Canadian Polar Commission
- Industry Canada
- International Trade Canada
- National Defence
- Natural Resources Canada
- Public Works and Government Services
- Royal Canadian Mounted Police
- Social Development Canada
- Transport Canada
- Treasury Board of Canada Secretariat

Table 20: Alternative Service Delivery

The purpose of this table is to display active or completed initiatives to deliver programs or services that contribute significantly to the achievement of a department's or agency's mandate using alternative organizational forms and delivery mechanisms.

These reporting requirements apply to federal government departments and agencies listed in Schedules I, I.1, and II of the *Financial Administrative Act*, except where there is a statutory exemption (e.g., Canada Revenue Agency).

Departments and agencies are to report on the status of significant new Alternative Service Delivery (ASD) initiatives or renewal of existing ASD initiatives reported in the RPPs and that were active over the past year.

A significant initiative has annual spending in excess of $20 million or meets any of the following criteria:

- poses a significant risk to the continuity of service delivery to Canadian citizens;
- represents a substantial change to the existing mix of industrial and regional benefits;
- includes sensitive issues in financial or human resource management that require Treasury Board ministerial direction;
- has an impact on the rights or entitlements of Canadian citizens;
- contributes significantly to the achievement of the department's mandate; or
- has an impact on official languages.

Possible alternative organizational forms and delivery mechanisms include special operating agencies, legislated service agencies, departmental corporations, Crown corporations, administrative tribunals, shared governance corporations, partnerships and collaborative arrangements, contracting out, and other options described in the Treasury Board Secretariat's ASD site at http://www.tbs-sct.gc.ca/asd-dmps.

Alternative Service Delivery for DEPARTMENT X

Name of ASD Initiative	Current Status	Start-up Date	Contact
Name of program or service			
Name of program or service			
Name of program or service			

Table 21: Service Improvement Initiative

The following guidelines apply to departments and agencies, which had been identified as having significant service delivery activities with Canadians under the Service Improvement Initiative.

Results for Canadians commits the Government of Canada to measurable improvements in client satisfaction. The Treasury Board of Canada Secretariat, through the Service Improvement Initiative, committed the government to achieve, at a minimum, a 10 per cent increase in client satisfaction with key, significant direct service delivery activities by the year 2005. This initiative encouraged service improvement from a citizen-centred perspective, focussing on achieving real improvement in client satisfaction with service quality.

Treasury Board of Canada Secretariat, through the Management Accountability Framework (MAF), assesses performance of departmental management based on 10 elements of management, including **Citizen-focussed Service.** Departmental and agency managers should be cognizant that the quality of their reporting of service improvement activity is a factor in this assessment.

Annual Reporting Requirement: Departments are required to use their DPRs to specify the activities, targets, and achievements that are moving the government toward **the 10 per cent target**. Ongoing service improvement depends on departments' and agencies' ability to measure levels of client satisfaction, set targets for improving client satisfaction with key services to the public, monitor implementation, and report progress on improvement in client satisfaction for key services to the public.

New Requirement: As the Service Improvement Initiative sunsets in 2005, TBS is requesting that, in addition to the annual reporting as outlined below, departments and agencies provide a progress report covering the five-year period of the initiative. The focus here is on client-satisfaction survey results, the development of and performance against service standards, as well as the extension of service improvement activity to additional service offerings over the five-year period.

Departments must report on four key elements of their service delivery performance:

1. Programs and services covered by a service improvement plan

The establishment of a formal and structured service improvement plan by business line, program, delivery channel (or geographic basis) is one of the key tools to achieve improvements in client satisfaction. In the report, departments and agencies must identify what programs and services are formally covered by a service improvement plan, and how they are linked with an

on-going client feedback strategy which allows the department to understand client needs, expectations and priorities for improvement, as well as monitor progress toward satisfaction targets and update its service improvement strategy.

Departments must demonstrate that the most significant programs and services from the citizen's point of view are appropriately covered.

2. Development of baseline client satisfaction levels and progress toward achieving satisfaction targets

Measuring client satisfaction with service quality is the most effective way to assess whether or not actions undertaken to improve service had a real impact. In particular, departments will report their progress toward improving the timeliness of service, service accessibility, outcome, and overall satisfaction. Each of these aspects of service have been highlighted in recent research as requiring specific attention. While each department and agency will set their own targets for improving their client satisfaction results, departments will report on annual progress in improving client satisfaction and on meeting their annual improvement targets. Departments must indicate, where applicable, whether services are surveyed on a cyclical or on an annual basis. In such cases, year-over-year results should be included in the report. Detailed survey results regarding client satisfaction levels and priorities for improvement must be made available on the departmental WWW site. The appropriate URL should be referenced in the report.

Common questions on client satisfaction have been defined for government-wide reporting. To ensure consistency and to enable the benchmarking of results, these common questions must be integrated into client satisfaction surveys undertaken by departments using the Common Measurements Tool (CMT).

Departments are encouraged to submit their survey results to the CMT Benchmarking Database. The CMT Benchmarking Database will provide the opportunity to anonymously compare your CMT survey results with peer organizations across Canada and internationally. For more information visit the Institute for Citizen-Centred Service's website at http://www.iccs-isac.org/

3. Service standards for all key public services: setting of standards and performance against those standards

Although improvement of client satisfaction is the key measure of service improvement and service quality, service standards continue to play an important role in the overall service improvement strategy. For each service standard, developed from knowledge of client expectations, departments are required to measure actual performance against these standards. Overall performance against each standard is to be reported in the DPR, while additional information about service standards and performance against those is to be made available by a link to the departmental Internet site. The appropriate URL should be referenced in the report.

4. Main achievements in improving service from a citizen-centred perspective

This element should provide an overview of the key client priorities for service improvement that were identified for the past year, and the main actions taken to address them. Corporate efforts and activities directed toward the achievement of continuous service improvement should be referenced in this section as well.

As appropriate, departments are invited to develop a summary table or include a narrative in their DPRs to meet the SII reporting requirement identified above.

Table 22: Horizontal Initiatives

The objective of reporting on horizontal initiatives is to provide parliamentarians, the public and government with an overall picture of public expenditures, plans and priorities for all major horizontal initiatives.

A horizontal initiative is an initiative in which partners[8], from two or more organizations, have established a formal funding agreement (e.g. Memorandum to Cabinet, Treasury Board Submission, federal/provincial agreement) to work toward the achievement of shared outcomes[9] Examples of horizontal initiatives include the Climate Change Initiative, Canada's Drug Strategy, and the Youth Employment Strategy.

A Horizontal Initiative template must be completed for all major horizontal initiatives that:

- Have been allocated federal funds that exceed $100M for the entire initiative; or
- Are key to the achievement of government priorities; or
- Have a high public profile.

The Department, who's Minister sponsored the Memorandum to Cabinet or other formal agreements, is responsible for submitting the Horizontal Initiative Template to TBS on behalf of all federal partners. The Horizontal Initiative Template should be converted to html format and translated in both official languages.

Federal partners who have received significant funding to deliver public programs are responsible for providing the lead department with planned expenditures and results information and contributing to the completion of the Horizontal Initiative Template.

If a department's involvement in a horizontal initiative is key to the achievement of its strategic outcome(s), the department should reflect this in the main body of the DPR.

8. **Types of Partners:** Other federal departments or agencies, other national governments, provincial and territorial governments, municipal governments, non-governmental organizations, private sector organizations, first nations, and other organizations.
9. A **Shared Outcome** is an outcome that partnering departments plan to achieve as a result of their collective programming efforts. A shared outcome should contribute to the achievement of the partners' strategic outcomes.

The completed template must be sent to Horizontal Results Management Division at HRM@tbs-sct.gc.ca on the same due date as the DPR [10].

The submitted information will be used to populate the Horizontal Results Database located at http://www.tbs-sct.gc.ca/rma/eppi-ibdrp/hrdb-rhbd/profil_e.asp.

The completed templates do not have to be included in the hard copy, PDF or HTML versions of your report. However, we suggest including in your DPR a list of departmental HI important for your organizations, as well as a reference to TBS WEB link for further information on these initiatives. Please, also note that the 2004-05 DPR guidance indicates, under the reporting Principle 1, that important HI having implications for the performance of your organization should be identified and their implications explained in your DPR.

The following table is an example of the template.

Horizontal Initiative						
1. Name of Horizontal Initiative:			2. Name of Lead Department(s):			
3. Start Date of the Horizontal Initiative:		4. End Date of the Horizontal Initiative		5. Total Federal Funding Allocation:		
6. Description of the Horizontal Initiative:						
7. Shared Outcome(s):						
8. Governance Structure(s):						
9. Federal Partners Involved in each Program	10. Names of Programs	11. Total Allocation	12. Forecasted Spending for 2004-05	13. Actual Spending in 2004-05	14. Planned Results for 2004-05	15. Achieved Results in 2004-05
1.	(a)	$	$	$		
	(b)	$	$	$		
	(c)	$	$	$		
2.	(a)	$	$	$		
	(b)	$	$	$		
	(c)	$	$	$		
3.	(a)	$	$	$		
	(b)	$	$	$		
		Total $	Total $	Total $		
16. Comments on Variances:						

10. Tim Wilson at 957-7048 can also answer questions about reporting requirements on horizontal initiatives. Examples of completed Horizontal Templates can be found on the TBS Horizontal Initiative Website (http://www.tbs-sct.gc.ca/rma/eppi-ibdrp/hrdb-rhbd/profil_e.asp).

17. Results Achieved by Non-federal Partners:		
18. Contact Information:	19. Approved by:	20. Date Approved:

The following information provides additional direction in completing table 22:

1. *Name of horizontal initiative*: Provide the name of the horizontal initiative under which the Memorandum to Cabinet or other formal agreement was submitted, e.g. Canada's Drug Strategy - Renewed.
2. *Name of lead department(s):* Provide the name of lead department(s), e.g. Health Canada.
3. *Start date of the horizontal initiative*: Indicate the start date of the horizontal initiative. If programs have different start dates, indicate the date when the first program started.
4. *End date of the horizontal initiative*: Indicate the end date of the horizontal initiative funding allocation. If programs have different end dates, indicate the date when the last program will end. Indicate "ongoing" if the initiative has been allocated ongoing funding.
5. *Total funding allocated to the initiative*: Indicate total federal funding allocated (start to end date) to the horizontal initiative.
6. *Description of the horizontal initiative*: Provide a brief description of the horizontal initiative, including a rationale for the initiative, its linkages to government plans and priorities, and objectives. Provide links to further information, where applicable, as well.
7. *Shared outcome(s):* Outcomes are targeted results to be achieved by all partners involved in the horizontal initiative. They indicate short- and long-term benefits to Canadians. Good outcomes are measurable, directional in nature, and provide some indication of the extent of change being pursued, e.g. reduce the availability of illicit drugs and harmful substances in Canada; reduce the demand for illicit drugs and harmful substances in Canada.
8. *Governance structure(s)*: Indicate the interdepartmental decision-making body and interdepartmental committees and co-ordinating structures established by the partners involved in the horizontal initiative, e.g. a ministers/deputy ministers/assistant deputy ministers' committee (decision-making body); a general directors' committee; a management board; a secretariat; or an external advisory committee.
9. *Federal partners involved in each program*: Provide the name of each federal department involved in the horizontal initiative, including lead departments. *Please add rows if the space provided does not permit you to report on all partners.*
10. *Names of programs*: Provide the names of key federal programs by partner funded under the horizontal initiative. Provide links for further information, where applicable, as well. Expenditure and results information should be provided by partner and by program. *Please add rows if the space provided does not permit you to report on all programs.*
11. *Total allocation*: Indicate the total federal funding allocation (start to end date) per partner and program for the duration of the initiative.
12. *Forecasted spending for 2004–05*: Indicate the forecasted spending for fiscal year 2004-05.

13. *Actual spending in 2004–05*: Indicate actual spending during fiscal year 2004–05.
14. *Planned results for 2004–05*: Indicate what your planned results were for fiscal year 2004-05.
15. *Achieved results in 2004–05*: Indicate the results achieved in fiscal year 2004-05. If they are different from planned results, provide an explanation in the comments section.
16. *Comments on variances*: Provide any comments you may have regarding variances in expenditures and results.
17. *Results achieved by non-federal partners*: Provide a narrative on the achievements made by other non-federal partners. This should include a discussion of each partner's expenditures and performance accomplishments in relation to both its partnership arrangement and its strategic outcomes.
18. *Contact information*: Provide the contact information (address, phone number, and e-mail address) of the horizontal initiative manager who will be able to respond to inquiries made for further information on the horizontal initiative.
19. *Approved by*: Indicate the name of the person approving the horizontal initiative template.
20. *Date approved*: Indicate the date when the horizontal initiative template was approved.

Table 23: Travel Policies

The TBS travel policies include two separate policies; 1) the TBS *Special Travel Authorities* and 2) the TBS *Travel Directive*, Rates and Allowances.

The TBS *Special Travel Authorities* outlines travel provisions pertaining to ministers and their exempt staff, as well as members of Parliament, deputy ministers, Governor-in-Council appointees, and executives. This authority also outlines the principles guiding heads of departments and agencies in the exercise of discretion concerning their business travel expenses. http://www.tbs-sct.gc.ca/Pubs_pol/hrpubs/TBM_113/STA_e.asp.

The TBS *Travel Directive* (http://www.tbs-sct.gc.ca/pubs_pol/hrpubs/TBM_113/td-dv_e.asp) and the Rates and Allowances (http://www.tbs-sct.gc.ca/hr-rh/gtla-vgcl/menu-travel-voyage_e.asp) serve as a benchmark to the TBS *Special Travel Authorities* and apply to public service employees, exempt staff, and other persons travelling on official government business **unless their travel is governed by another authority.**

In December 1997, an Order in Council (OIC) was issued to direct organizations other than Crown corporations with authority to establish their own policies regarding travel and hospitality expenditures to be guided by the TBS *Special Travel Authorities* and the *Hospitality Policy* (see PCO OIC 1997-1810 http://www.pco-bcp.gc.ca/oic-ddc/OIC-DDC.asp?lang=EN&txtOICID=1997-1810&txtFromDate=&txtToDate=&txtPrecis=&txtDepartment=&cboDepartment=&txtAct=&txtChapterNo=&txtChapterYear=&txtBillNo=&rdoComingIntoForce=&DoSearch=Search+%2F+List). A letter from the Secretary of the Treasury Board also stated that departments and agencies that have travel policies that differ from those of TBS are directed to publish in their DPRs their established travel policies and report on the resulting additional costs in comparison with TBS travel policies.

To meet the above reporting requirement, **all departments and agencies that have travel policies that differ from the TBS travel policies are required to include the templates below** in their DPRs.

For **other organizations**, please include a **brief statement** in your DPR indicating that your organization follows and uses TBS Travel policies parameters.

Step 1:

Comparison to the TBS *Special Travel Authorities*

Travel Policy Name of xxx (and indicate name of your organization): (Note: If the TBS Special Travel Authorities are used by your organization, insert the following statement: "Organization XXX follows the TBS Special Travel Authorities.")
Authority: Indicate what specific authority (e.g. act, legislation, regulation, etc.) allows your organization to create its own travel policy.
Coverage: Indicate to whom specifically your unique travel policy applies in your organization (e.g. President, Chairperson(s), Advisory Board Member(s), senior officials only, non-employees, other, etc.).
Principal difference(s) in policy provisions: Indicate the main areas where there are differences in your travel policy, in comparison with TBS *Special Travel Authority* provisions (e.g. class of airfare provisions, meal and incidental provisions, and/or allowance amounts, etc.).
Principal financial implications of the difference(s): Indicate the main policy differences that result in additional costs (e.g. class of air fare provisions such as first class air travel, meal and incidental provisions, and/or allowance amounts, kilometric rate(s), accommodation maximum limits, etc.).

Step 2:

Comparison to the TBS *Travel Directive*, Rates and Allowances

Travel Policy Name of xxx (and indicate name of your organization): (Note: If the TBS Travel Directive, Rates and Allowances are used by your organization, insert the following statement: "Organization XXX follows the TBS Travel Directive, Rates and Allowances.")
Authority: Indicate what specific authority (e.g. act, legislation, regulation, etc.) allows your organization to create its own travel policy.
Coverage: Indicate to whom specifically your unique travel policy applies in your organization (e.g. casual employees, term employees, indeterminate employees, general employee population, senior officials, non-employees such as but not limited to consultants, contractors, etc.).
Principal difference(s) in policy provisions: Indicate the main areas where there are differences in your travel policy or directive in comparison with the TBS Travel Directive provisions and associated rates and allowances (e.g. kilometric rate, meal and incidental allowances, and/or private accommodation allowance, class of air fare provisions, accommodation maximum limits, dependant care provisions, etc.).
Principal financial implications of the difference(s): Indicate the main policy differences that result in additional costs (e.g. class of airfare provisions, meal and incidental provisions, and/or allowance amounts, kilometric rate(s), accommodation maximum limits, etc.).

Table 24: Fuel Storage Tanks

Departments have the option of notifying the Minister of the Environment by April 30, 2005 of the status of their storage tanks **OR** their intention to report in the DPR using the following form:

Status of Fuel Storage Tanks on (appropriate federal department)-owned Land

Annual Report for April 30, 2005

As required under the CEPA, Part IV, *Registration of Storage Tank Systems for Petroleum Products and Allied Petroleum Products on Federal Lands Regulations*, this report provides the information set out in Schedule II of the aforementioned regulation, updated to December 31, 2004.

The following number of *above-ground* storage tank systems:

Are registered with (appropriate federal department): _____.

Comply with the *Federal Aboveground Storage Tank Technical Guidelines*: _____.

Do not comply with the *Federal Aboveground Storage Tank Technical Guidelines*: _____.

The following number of *underground* storage tank systems:

Are registered with (appropriate federal department): _____.

Comply with the *Federal Underground Storage Tank Technical Guidelines*: _____.

Section IV – Other Items of Interest

This section is designed to provide an area for departments to include additional items of interest that may not be covered in the DPR guidelines.

For example, if departments wish to address corporate services as an item of interest, we would recommend one or two pages be provided that cover the following:

- A description of corporate services (if appropriate, as per the PAA);
- Total corporate service actual spending;
- If appropriate, allocation of corporate services funding among the other program activities as displayed in the Main Estimates (based on the allocation model used in the ARLU);
- Sharing of corporate services functions with other departments;
- Any specific initiatives or areas that impact significantly on overall departmental performance (as discussed in Section I) and a clear explanation of how they are impacting them.

General Information

Tabling in Parliament

Report on Plans and Priorities, are expected to be tabled in the House of Commons in late March and the *Departmental Performance Reports* in end of October. The exact dates will be conveyed to the Senior Financial Officers and DPR Co-ordinators via a call letter.

Treasury Board of Canada, Secretariat (TBS) and Departmental Responsibilities

Although the President of the Treasury Board will table these documents on behalf of Ministers, responsibility for the quality, integrity, completeness and translation of the information presented to Parliament rests with the department.

The department is to use its departmental symbol on the first inside page provided that it have been approved by the Federal Identity Program (FIP) or has been granted an exemption.

The department must continue to provide its minister's signature on the first inside page of the print-ready document if he or she has not signed the Minister's message. TBS will continue to print, table and distribute all DPR documents.

The department will continue to be charged overtime fees as a result of failing to submit a complete document (with the Minister's signature) by the official submission due date.

The department will continue to be charged for copies to Parliament and to the Depository Services Program.

Inquiries

All inquiries should be directed to the appropriate Officer identified on the Contact List.

What to Submit

Departments **must** provide:

- a one-sided original-signed submission along with four copies (in each official languages);
- a print order form;
- a PDF file;
- an HTML file – Please refer to the section on electronic reporting for more information on the HTML formatting requirements.

In accordance with the Government On-line policy, the planning and performance documents are to be made available on the Internet. The archive of earlier versions is located at:

http://www.tbs-sct.gc.ca/est-pre/estime.asp or
http://www.tbs-sct.gc.ca/est-pre/estimF.asp.

TBS will post all DPR documents in HTML and PDF on its Internet site.

The department is to clearly label all diskettes or CDs with a departmental contact and phone number and to specify which software and version is being used (e.g., WordPerfect 8.0). The department is then welcome to copy or link to the TBS files after tabling has occurred.

Where to Submit

DPR	
Send all material to:	To the attention of:
Treasury Board Mail Room 300 Laurier Ave. West Level P-3W Ottawa, Ontario K1A 0R5	Admin. Assistant Results Management Strategies Results based Management EOR Sector 9th Floor, West Tower

We recommend that the department deliver its DPR document to TBS by messenger.

TBS Web Site

This guide and other Estimates material can be found on the Treasury Board of Canada, Secretariat site at:

http://www.tbs-sct.gc.ca/est-pre/estime.aspor
http://www.tbs-sct.gc.ca/est-pre/estimF.asp

Electronic Reporting

Along with paper copies, DPRs must be submitted electronically to TBS in PDF and HTML formats.

This section provides guidance on how electronic versions of DPRs should be formatted and programmed. This text is therefore relatively technical and aimed at the personnel responsible for producing these electronic files.

Consequently, these instructions assume that the reader is proficient in HTML programming and PDF file manipulation.

For sake of clarity, the term "document" refers to the DPR being submitted, and the term "department" refers to departments or agencies authoring the DPR.

Submission process for electronic versions of DPRs

The department can email or send a CD or diskette(s) with electronic copies of the document, in both official languages, to the appropriate TBS Officer (see Contact List).

Three electronic formats are to be provided:

- PDF format (viewable with Adobe Acrobat 4.0 and up);
- HTML format, along with relevant images in .GIF or .JPG formats; and
- the native format used to author the document (i.e. MS Word, Word Perfect, etc.).

The CD or diskette(s) should be labeled with the title of the document; the department's name; the file formats provided; the departmental contact; and that person's telephone number.

For example:

DPR 04-05
Canadian Heritage
PDF, HTML, MSWord versions
Jane Doe, (999) 999-9999

Web links in PDF and HTML versions

PDF and HTML versions will be posted electronically on the TBS web site. It is important to ensure that web links provided in these files are functional and up to date. Also, make sure that all URL addresses in web links start with "http://".

Specific Requirements for HTML Files

Organization of files on CD/Diskette

The document should be submitted into one HTML file for each official language, so that the whole content in each language appears in one single web page. Each HTML should include a table of contents followed by the body of the document.

Images should be placed in an "image" sub-directory.

Replace references to page numbers with hyperlinks and anchors

Page numbers used in PDF and native versions of the document are irrelevant in HTML. Textual references to page numbers, including those found in the table of contents, should be replaced with hyperlinks pointing to the appropriate area of the document.

Footnotes

Footnote references in tables and text should feature hyperlinks that point to corresponding footnote text. The text should be located directly below the section or table it serves.

HTML conversion issues using popular word processing software

HTML conversions resulting from the "Save to HTML" feature from popular word processing software such as MS Word and Word Perfect provide HTML code filled with formatting information that conflicts with the CLF style sheet. As a result, direct HTML output from these software tools is not acceptable. It is instead recommended to use HTML editing tools, such as Microsoft Front Page, to prepare the HTML files and eliminate unnecessary coding.

Use of HTML validation service

Once the HTML document is prepared, it is recommended that the department use a validation service. The service will alert to the use of poor coding and illegal instructions. A free validation service is offered at http://validator.w3.org/file-upload.HTML. The code should be tested with HTML 4.01 Transitional set as the minimum acceptable specification. Two lines of code must be added at the very top of your HTML files before proceeding to validation:

<!DOCTYPE HTML PUBLIC "-//W3C//DTD HTML 4.01 Transitional//EN">

<meta http-equiv="Content-Type" content="text/html, charset=iso-8859-1">

Common Look and Feel – Government Standards

TBS is using a specialized toolkit that transposes the visual appearance of received HTML to meet Common Look and Feel (CLF) standards for web publishing (see http://www.cio-dpi.gc.ca/clf-nsi/index_e.asp). This process is most successful when the following rules are observed regarding web files received from departments:

Body text

Body text in HTML should be one column wide and fit into 450 pixels.

Formatting and conflicts with the CLF style sheet

Several HTML tags conflict with the CLF style sheet and must not be used such as the <font> tag. Only use the following font tags:

Headers tags <h1>, <h2>, <h3>, <h4>

Bold font tag

Italic font tag

HTML files submitted should not use any scripting (JavaScript, VBScript, ASP, etc.) or framing.

Please limit to the extent as possible the use of line breaks (<br>) as these often prevent an appropriate formatting through the CLF style sheet.

Tables

An honest attempt should be made to fit tables in a width of 450 pixels.

If a table cannot be squeezed into 450 pixels without harming its clarity, a maximum size of 650 pixels is tolerated. Most PC users will still be able to view and print a table 650 pixels wide in its entirety.

Tables wider the 650 pixels should be transferred into an image file and processed as diagrams (see below)

Diagrams

Any diagram or very wide table should be converted into an image file. The image file should be provided in JPG or GIF format and be of sufficiently high resolution so that its text remains legible at 100% zooming.

All image files, whether diagrams, tables or photographs, must have an appropriate text descriptor ("alt" instruction) to support screen readers used by the visually impaired.

Contact List

For questions on DPR guidelines:

Anne Routhier (DPR) (613) 957-7056 Routhier.Anne@tbs-sct.gc.ca

For questions on DPR production process:

Maggie Sztajerowska (613) 957-7181 Sztajerowska.Maggie@tbs-sct.gc.ca

DPR policy centers contacts

Annual Report to Parliament, *Canada's Performance*	Anna Blaszczynska	957-2528
Alternative Service Delivery	Colleen O'Brian	946-3717
Conditional Grants and Foundations	Morris Samel	957-9674
Details on Project Spending	Susanna Riggs	957-2513
Distribution and Departmental Orders	Maggie Sztajerowska	957-7181
Electronic Publishing	Jean-François Lachance	946-7708
Employee Compensation Benefits	Mitch Temelini (SDC)	997-2791
External User Charging / User Fees	Leon Richins	946-9906
Financial Tables	Anne Routhier/ Jo-Anne Munro	957-7056 957-0567
Guideline Information	Anne Routhier	957-7056
Horizontal Results	Tim Wilson	957-7048
Salary and Associated Costs of Legal Services	Arjun Patil (Justice)	954-5615
Program Activity Architecture (PAA)	Rohit Samaroo	957-7175
DPR Production	Maggie Sztajerowska	957-7181
Procurement and Contracting	Susanna Riggs	957-2513
Major Regulatory Services	Vincent Ngan	996-443
Service Improvement Initiative	Victor Abele	946-6264
Social Union Framework Agreement	Jeremy McLay	946-9895
Societal Indicators	Tim Wilson	957-7048
Status Summary of Major Crown Projects	Susanna Riggs	957-2513
Streamlining of Reports and Statutory Reports	Anne Routhier	957-7056
Sustainable Development	Michael Bates	952-3233
Sustainable Development in Government Operations	Samir Basaria (PWGSC)	956-1626
Transfer Payments	Sue Murtagh	957-9677

Travel Policy	Sharron Tuckey	952-3269